

III-215

DEPRECIATION CALCULATIONS

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
1988	7,996.04	4,119	4,724	4,871	25.88	188
2001	2,402,662.35	625,077	716,816	2,166,379	26.59	81,473
2002	335,036.13	77,876	89,305	312,738	26.64	11,739
2003	1,905,780.50	386,721	443,479	1,843,458	26.69	69,069
2005	23,096.23	3,168	3,633	24,082	26.80	899
2006	588,160.64	59,710	68,473	637,320	26.85	23,736
2007	5,008.27	316	362	5,648	26.90	210
2008	150,912.77	3,296	3,780	177,315	26.95	6,579
	5,418,652.93	1,160,283	1,330,572	5,171,811		193,893

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -20

1967	624.90	449	515	235	24.62	10
1969	172,345.98	121,525	139,361	67,454	24.75	2,725
1970	42,819.45	29,890	34,277	17,106	24.81	689
1971	124,367.60	85,903	98,511	50,730	24.87	2,040
1972	8,330.41	5,689	6,524	3,472	24.94	139
1973	25,024.50	16,895	19,375	10,654	25.00	426
1974	1,249.79	834	956	544	25.06	22
1976	37,751.49	24,531	28,131	17,171	25.18	682
1977	93,585.67	59,970	68,772	43,531	25.24	1,725
1978	275,518.63	173,973	199,507	131,115	25.30	5,182
1979	65,029.16	40,430	46,364	31,671	25.36	1,249
1980	543,251.63	332,274	381,041	270,861	25.42	10,655
1981	26,755.65	16,085	18,446	13,661	25.48	536
1982	11,656.29	6,879	7,889	6,099	25.54	239
1983	967,855.73	560,505	642,768	518,659	25.59	20,268
1984	126,574.62	71,813	82,353	69,537	25.65	2,711
1985	102,810.57	57,072	65,448	57,925	25.71	2,253
1986	780,646.11	423,329	485,460	451,315	25.77	17,513
1987	33,443.72	17,698	20,295	19,837	25.82	768
1988	39,556.49	20,378	23,369	24,099	25.88	931
1989	127,357.26	63,760	73,118	79,711	25.94	3,073

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
1990	1,354.47	658	755	870	25.99	33
1991	37,500.83	17,618	20,204	24,797	26.05	952
1992	136,386.44	61,832	70,907	92,757	26.10	3,554
1993	274,304.10	119,553	137,099	192,066	26.16	7,342
1994	1,373,595.35	573,943	658,179	990,135	26.21	37,777
1995	4,168.08	1,661	1,905	3,097	26.27	118
1996	2,032,915.28	769,662	882,622	1,556,876	26.32	59,152
1997	157,689.35	56,333	64,601	124,626	26.38	4,724
1998	118,053.44	39,553	45,358	96,306	26.43	3,644
1999	62,092.99	19,351	22,191	52,321	26.48	1,976
2000	9,053.53	2,593	2,974	7,890	26.54	297
2001	208,679.57	54,290	62,258	188,157	26.59	7,076
2002	128,590.58	29,890	34,277	120,032	26.64	4,506
2003	3,661.76	743	852	3,542	26.69	133
2004	33,572.06	5,737	6,579	33,707	26.75	1,260
2005	108,349.52	14,861	17,042	112,977	26.80	4,216
2006	128,649.84	13,061	14,977	139,403	26.85	5,192
2007	9,026.39	569	653	10,179	26.90	378
2008	3,801.60	83	95	4,467	26.95	166
	8,438,000.83	3,911,873	4,486,008	5,639,592		216,332

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -20

2000	797,600.83	241,577	277,032	680,089	24.70	27,534
2001	108,401.63	29,854	34,236	95,846	24.75	3,873
2002	281,241.69	69,253	79,417	258,073	24.79	10,410
	1,187,244.15	340,684	390,685	1,034,008		41,817

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1957	25,875.99	25,117	28,803	2,248	10.92	206
1958	82,028.64	79,358	91,005	7,429	10.93	680
1960	1,817.12	1,745	2,001	180	10.96	16
1962	72.59	69	79	8	10.98	1
1964	15,294.45	14,459	16,581	1,772	11.00	161
1973	4,824.33	4,344	4,982	807	11.11	73
1975	5,435.20	4,826	5,534	988	11.13	89
1978	137.59	119	136	29	11.16	3
1980	64,672.46	55,039	63,117	14,490	11.18	1,296
1981	686.49	578	663	161	11.19	14
1983	45,294.86	37,319	42,796	11,558	11.21	1,031
1984	6,243.65	5,081	5,827	1,665	11.22	148
1985	4,350.92	3,494	4,007	1,214	11.23	108
1986	698,953.22	553,403	634,625	204,119	11.24	18,160
1987	60,009.39	46,764	53,627	18,384	11.26	1,633
1988	19,457.01	14,913	17,102	6,246	11.27	554
1989	46,567.78	35,071	40,218	15,663	11.27	1,390
1990	182,979.92	135,127	154,959	64,617	11.28	5,728
1992	74,509.47	52,601	60,321	29,090	11.30	2,574
1993	1,351,236.41	929,759	1,066,218	555,266	11.31	49,095
1994	490,933.15	328,199	376,368	212,752	11.32	18,794
1995	63,354.35	41,023	47,044	28,981	11.33	2,558
1996	89,730.02	56,045	64,271	43,405	11.34	3,828
1997	1,743,167.04	1,045,482	1,198,924	892,876	11.35	78,667
1998	51,553.57	29,522	33,855	28,009	11.36	2,466
1999	37,052.63	20,111	23,063	21,400	11.37	1,882
2000	105,719.75	53,917	61,830	65,034	11.38	5,715
2001	172,390.46	81,672	93,659	113,210	11.39	9,939
2002	158,568.08	68,749	78,839	111,443	11.40	9,776
2003	49,141.63	19,089	21,891	37,079	11.41	3,250
2004	2,148.02	725	831	1,747	11.42	153
2005	40,315.26	11,291	12,948	35,430	11.43	3,100
2006	193,863.66	41,758	47,887	184,749	11.43	16,164
2007	6,400.59	890	1,021	6,660	11.44	582
2008	208,864.97	10,477	12,014	238,624	11.45	20,841
	6,103,650.67	3,808,136	4,367,046	2,957,333		260,675

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MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1958	1,214,721.14	1,175,170	1,347,647	110,018	10.93	10,066
1959	9,684.07	9,337	10,707	914	10.94	84
1960	855.46	822	943	84	10.96	8
1961	4,990.02	4,775	5,476	512	10.97	47
1962	493.70	471	540	52	10.98	5
1963	1,787.96	1,698	1,947	199	10.99	18
1964	6,621.29	6,260	7,179	767	11.00	70
1965	7,286.98	6,857	7,863	881	11.02	80
1966	7,985.31	7,479	8,577	1,005	11.03	91
1969	5,206.00	4,803	5,508	739	11.06	67
1970	100.93	93	107	14	11.07	1
1971	208.52	190	218	32	11.08	3
1973	15,428.61	13,893	15,932	2,582	11.11	232
1975	2,404.18	2,135	2,448	437	11.13	39
1977	2,658.03	2,324	2,665	525	11.15	47
1978	1,035.43	898	1,030	213	11.16	19
1979	60,731.82	52,181	59,839	13,039	11.17	1,167
1980	18,428.91	15,684	17,986	4,129	11.18	369
1981	912.49	769	882	213	11.19	19
1983	10,700.18	8,816	10,110	2,730	11.21	244
1987	4,774.69	3,721	4,267	1,463	11.26	130
1988	56,093.90	42,993	49,303	18,010	11.27	1,598
1989	7,031.85	5,296	6,073	2,365	11.27	210
1990	53,815.48	39,742	45,575	19,004	11.28	1,685
1992	9,631.84	6,800	7,798	3,760	11.30	333
1993	274,742.13	189,045	216,791	112,900	11.31	9,982
1994	1,005.73	672	771	436	11.32	39
1995	39,362.10	25,488	29,229	18,006	11.33	1,589
1998	3,750.04	2,147	2,462	2,038	11.36	179
1999	18,517.82	10,051	11,526	10,695	11.37	941
2000	11,189.65	5,707	6,545	6,883	11.38	605
2001	1,636.64	775	889	1,075	11.39	94
2003	3,221.10	1,251	1,435	2,430	11.41	213
2005	34,505.45	9,664	11,082	30,325	11.43	2,653
2006	116,543.56	25,103	28,786	111,066	11.43	9,717
	2,008,063.01	1,683,110	1,930,136	479,541		42,644

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MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1960	22,846.57	21,944	25,165	2,251	10.96	205
1963	1,305.29	1,239	1,421	145	10.99	13
1983	3,629.33	2,990	3,429	926	11.21	83
1989	4,287.67	3,229	3,703	1,442	11.27	128
1990	5,182.42	3,827	4,389	1,830	11.28	162
1995	39,362.09	25,488	29,228	18,007	11.33	1,589
	76,613.37	58,717	67,335	24,601		2,180
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1964	131,738.23	124,540	142,818	15,268	11.00	1,388
1983	3,629.33	2,990	3,429	926	11.21	83
1990	5,182.42	3,827	4,389	1,830	11.28	162
1995	39,362.06	25,488	29,228	18,006	11.33	1,589
2006	7,979.30	1,719	1,971	7,604	11.43	665
	187,891.34	158,564	181,835	43,634		3,887
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1980	9,271,693.30	5,313,793	6,093,686	5,032,346	28.69	175,404
1981	28,388.52	15,977	18,322	15,744	28.76	547
1982	124,917.39	68,939	79,057	70,844	28.84	2,456
1983	9,423.73	5,094	5,842	5,466	28.92	189
1985	29,627.43	15,313	17,560	17,993	29.07	619
1986	3,620.43	1,826	2,094	2,251	29.14	77
1988	5,402.06	2,579	2,958	3,524	29.29	120
1989	8,176.35	3,790	4,346	5,466	29.36	186
1990	184,981.07	82,997	95,178	126,799	29.44	4,307
1991	40,110.43	17,381	19,932	28,201	29.51	956

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IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1992	147,023.61	61,344	70,347	106,081	29.58	3,586
1993	315,423.83	126,384	144,933	233,576	29.65	7,878
1994	293,665.44	112,521	129,035	223,364	29.72	7,516
1995	125,087.74	45,647	52,347	97,758	29.79	3,282
1996	314,245.37	108,603	124,542	252,552	29.87	8,455
1997	100,462.03	32,694	37,493	83,061	29.94	2,774
1998	4,781.79	1,456	1,670	4,068	30.01	136
1999	15,608.77	4,405	5,051	13,680	30.08	455
2000	26,069.07	6,754	7,745	23,538	30.15	781
2001	21,304.09	4,995	5,728	19,837	30.22	656
2002	22,309.22	4,666	5,351	21,420	30.28	707
2003	98,530.86	17,913	20,542	97,695	30.35	3,219
2004	1,826.36	279	320	1,872	30.42	62
2005	84,696.84	10,357	11,877	89,759	30.49	2,944
2006	26,644.62	2,401	2,753	29,221	30.56	956
2007	16,437.73	915	1,049	18,676	30.63	610
2008	143,375.83	2,753	3,158	168,893	30.69	5,503
	11,463,833.91	6,071,776	6,962,916	6,793,685		234,381

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1985	4,007.78	2,406	2,759	2,050	22.24	92
1988	32,407.56	18,150	20,814	18,075	22.37	808
1989	680.96	371	425	392	22.41	17
1990	3,681.25	1,951	2,237	2,181	22.45	97
1991	93,704.77	48,149	55,216	57,230	22.49	2,545
1992	299,665.80	148,874	170,724	188,875	22.53	8,383
1993	330,815.99	158,434	181,687	215,292	22.57	9,539
1994	501,030.88	230,514	264,346	336,891	22.61	14,900
1995	1,762.17	776	890	1,225	22.65	54
1996	33,492.86	14,031	16,090	24,101	22.69	1,062
1997	15,603.99	6,189	7,097	11,628	22.73	512
1998	426,413.02	159,035	182,377	329,319	22.77	14,463

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LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1999	64,552.00	22,456	25,752	51,710	22.81	2,267
2000	224,164.60	71,930	82,487	186,511	22.85	8,162
2001	180,451.49	52,750	60,492	156,050	22.89	6,817
2002	19,188.97	5,031	5,770	17,257	22.92	753
2003	19,338.67	4,439	5,091	18,115	22.96	789
2004	42,028.76	8,175	9,375	41,060	23.00	1,785
2005	19,339.19	3,038	3,484	19,723	23.04	856
2006	31,627.80	3,681	4,221	33,732	23.08	1,462
2007	14,108.89	1,033	1,185	15,746	23.11	681
2008	147,672.84	3,739	4,287	172,920	23.15	7,470
	2,505,740.24	965,152	1,106,806	1,900,083		83,514

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1973	4,064,273.01	2,921,399	3,350,163	1,526,965	21.72	70,302
1974	8,037.68	5,715	6,554	3,091	21.76	142
1975	18,415.55	12,941	14,840	7,259	21.81	333
1976	29,132.43	20,227	23,196	11,763	21.85	538
1977	7,249.44	4,968	5,697	3,002	21.90	137
1978	79,731.74	53,915	61,828	33,850	21.94	1,543
1979	1,253.02	835	958	546	21.98	25
1980	1,119,853.77	735,341	843,264	500,561	22.03	22,722
1981	6,440.27	4,163	4,774	2,954	22.07	134
1983	49,516.41	30,910	35,447	23,973	22.16	1,082
1984	4,490.19	2,751	3,155	2,233	22.20	101
1985	39,586.74	23,766	27,254	20,250	22.24	911
1986	763,531.54	448,682	514,533	401,705	22.28	18,030
1987	27,717.15	15,912	18,247	15,014	22.33	672
1988	505.29	283	325	281	22.37	13
1989	88,521.87	48,280	55,366	50,860	22.41	2,270
1990	142.54	76	87	84	22.45	4
1991	578,584.26	297,300	340,934	353,367	22.49	15,712
1992	207,516.67	103,094	118,225	130,795	22.53	5,805

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LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1993	283,275.94	135,667	155,578	184,353	22.57	8,168
1994	117,997.38	54,288	62,256	79,341	22.61	3,509
1995	76,792.16	33,801	38,762	53,389	22.65	2,357
1996	29,272.34	12,263	14,063	21,064	22.69	928
1997	57,723.80	22,893	26,253	43,016	22.73	1,892
1998	65,123.35	24,288	27,853	50,295	22.77	2,209
1999	10,108.08	3,516	4,032	8,098	22.81	355
2000	19,229.15	6,170	7,076	15,999	22.85	700
2001	38,717.17	11,318	12,979	33,482	22.89	1,463
2002	105,018.89	27,536	31,577	94,446	22.92	4,121
2003	14,491.20	3,327	3,815	13,574	22.96	591
2004	241,541.21	46,985	53,881	235,968	23.00	10,259
2005	6,620.62	1,040	1,193	6,752	23.04	293
2006	762,092.51	88,708	101,726	812,785	23.08	35,216
2007	29,315.65	2,146	2,461	32,718	23.11	1,416
	8,951,819.02	5,204,504	5,968,352	4,773,833		213,953

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1977	920,292.87	630,695	723,260	381,091	21.90	17,401
1979	967.52	645	740	421	21.98	19
1981	4,743.28	3,066	3,516	2,176	22.07	99
1983	487.23	304	349	236	22.16	11
1984	83,960.85	51,434	58,983	41,770	22.20	1,882
1986	1,978.01	1,162	1,333	1,041	22.28	47
1987	3,965.67	2,277	2,611	2,148	22.33	96
1988	3,089.93	1,730	1,984	1,724	22.37	77
1989	59,808.99	32,620	37,407	34,364	22.41	1,533
1990	2,869.23	1,521	1,744	1,699	22.45	76
1991	34,197.19	17,572	20,151	20,886	22.49	929
1992	35,197.09	17,486	20,052	22,185	22.53	985
1993	5,573.03	2,669	3,061	3,627	22.57	161
1996	42,347.05	17,740	20,343	30,473	22.69	1,343

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1997	58,714.66	23,286	26,704	43,754	22.73	1,925
1998	44,565.88	16,621	19,060	34,419	22.77	1,512
1999	0.01					
2000	20,397.79	6,545	7,506	16,971	22.85	743
2001	27,363.64	7,999	9,173	23,663	22.89	1,034
2003	15,348.53	3,523	4,040	14,378	22.96	626
2004	87,238.61	16,970	19,460	85,226	23.00	3,705
	1,453,107.06	855,865	981,477	762,252		34,204
	47,794,616.53	24,218,664	27,773,168	29,580,373		1,327,480
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.3	2.78

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
2001	4,905,013.72	1,276,088	4,593,884	1,292,132	26.59	48,595
	4,905,013.72	1,276,088	4,593,884	1,292,132		48,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.6	0.99

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
2008	56,611.62	1,113	1,627	63,476	25.30	2,509
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1969	894,369.48	592,945	866,511	162,014	21.03	7,704
1970	20,011.82	13,109	19,157	3,857	21.22	182
1971	5,926.01	3,833	5,601	1,214	21.40	57
1972	7,159.15	4,571	6,680	1,553	21.58	72
1973	36,139.85	22,771	33,277	8,284	21.75	381
1974	633.38	394	576	152	21.92	7
1975	14,317.46	8,769	12,815	3,650	22.08	165
1977	11,557.37	6,863	10,029	3,262	22.40	146
1980	28,676.43	16,179	23,643	9,335	22.84	409
1981	24,620.45	13,639	19,932	8,382	22.97	365
1982	4,684.66	2,543	3,716	1,671	23.11	72
1983	290,012.96	154,284	225,466	108,049	23.23	4,651
1985	2,473.59	1,258	1,838	1,007	23.48	43
1986	1,407,483.59	698,752	1,021,134	597,472	23.59	25,327
1987	51,888.19	25,104	36,686	22,985	23.70	970
1988	1,497.77	704	1,029	693	23.81	29
1989	320,286.41	146,337	213,852	154,477	23.91	6,461
1990	485,721.82	214,942	314,109	244,471	24.01	10,182
1992	50,748.15	20,916	30,566	27,794	24.20	1,149
1993	659,670.89	261,497	382,143	376,479	24.28	15,506
1994	766,396.64	290,671	424,777	456,579	24.37	18,735
1995	384,894.33	139,251	203,497	239,131	24.45	9,780
1996	32,658.46	11,203	16,372	21,185	24.53	864
1997	81,630.17	26,454	38,659	55,216	24.60	2,245
1998	80,799.72	24,531	35,849	57,071	24.67	2,313
1999	107,427.81	30,330	44,323	79,219	24.74	3,202
2001	5,791,768.24	1,362,745	1,991,472	4,669,061	24.88	187,663
2002	6,935,595.59	1,458,001	2,130,676	5,845,259	24.94	234,373
2003	542,000.14	99,354	145,193	478,107	25.00	19,124
2004	1,616,786.90	249,705	364,911	1,494,394	25.07	59,609

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
2005	849,840.92	105,453	154,106	823,211	25.13	32,758
2006	2,191,568.95	201,624	294,647	2,225,657	25.18	88,390
2007	3,777,435.17	215,899	315,508	4,028,542	25.24	159,609
2008	3,436,818.81	67,585	98,766	3,853,576	25.30	152,315
	30,913,501.28	6,492,216	9,487,516	26,063,009		1,044,858
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -15						
2000	21,991,906.03	6,049,534	8,840,593	16,450,099	23.22	708,445
2001	1,694.65	423	618	1,331	23.28	57
2002	247,579.89	55,349	80,885	203,832	23.33	8,737
2003	163,175.50	31,901	46,619	141,033	23.38	6,032
2004	69,717.41	11,513	16,825	63,350	23.44	2,703
2005	49,322.89	6,557	9,582	47,139	23.49	2,007
2006	14,583.80	1,434	2,096	14,675	23.54	623
2007	129,656.60	7,962	11,635	137,470	23.58	5,830
2008	59,766.72	1,285	1,878	66,854	23.63	2,829
	22,727,403.49	6,165,958	9,010,731	17,125,783		737,263
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1951	0.55	1	1			
1958	284.86	259	328			
1962	5,953.21	5,324	6,846			
1975	44,773.39	37,201	51,489			
1977	4,626.58	3,784	5,321			
1980	115,001.99	91,505	132,252			
1981	20,304.13	15,995	23,350			
1983	3,036.89	2,338	3,419	73	10.84	7

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1984	19,376.47	14,729	21,539	744	10.86	69
1987	1,539,291.24	1,120,881	1,639,114	131,071	10.91	12,014
1988	2,558.37	1,832	2,679	263	10.93	24
1989	5,496.87	3,866	5,653	668	10.94	61
1990	1,759.39	1,213	1,774	249	10.96	23
1991	163,132.45	110,123	161,038	26,564	10.97	2,422
1993	549,357.58	352,775	515,879	115,882	11.00	10,535
1994	234,946.50	146,658	214,465	55,723	11.01	5,061
1996	427,081.90	249,059	364,210	126,934	11.03	11,508
1997	6,069,628.07	3,400,691	4,972,981	2,007,091	11.04	181,802
1998	12,950.08	6,928	10,131	4,762	11.05	431
2001	170,988.70	75,627	110,593	86,044	11.09	7,759
2002	124,717.61	50,486	73,828	69,597	11.10	6,270
2003	36,903.87	13,390	19,581	22,858	11.11	2,057
2004	58,589.26	18,475	27,017	40,361	11.12	3,630
2005	22,175.43	5,804	8,487	17,015	11.13	1,529
2006	193,953.56	38,855	56,819	166,228	11.14	14,922
2007	406,656.29	52,518	76,800	390,855	11.15	35,054
2008	525,584.68	24,419	35,709	568,713	11.16	50,960
	10,759,129.92	5,844,736	8,541,303	3,831,695		346,138

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -15

1958	3,707,303.80	3,369,365	4,263,399
1959	16,042.30	14,525	18,449
1960	4,485.42	4,045	5,158
1961	13,191.05	11,849	15,170
1962	5,587.10	4,997	6,425
1963	276,131.33	245,912	317,551
1964	99,496.47	88,219	114,421
1965	30,489.22	26,907	35,063
1966	8,404.70	7,381	9,665
1967	22,010.83	19,230	25,312

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1970	645.27	555	742			
1972	361,545.27	306,802	415,777			
1973	238,972.41	201,442	274,818			
1974	130.09	109	150			
1975	24,350.28	20,232	28,003			
1977	15,092.88	12,344	17,357			
1978	16,379.93	13,284	18,837			
1980	46,792.38	37,232	53,811			
1981	338,063.21	266,309	388,773			
1982	334,779.93	260,720	384,997			
1983	16,729.28	12,878	19,239			
1984	268.16	204	308			
1985	1,567.28	1,176	1,802			
1987	1,241,022.03	903,687	1,417,198	9,977	10.91	914
1988	45,734.76	32,746	51,354	1,241	10.93	114
1989	2,391,202.87	1,681,829	2,637,512	112,371	10.94	10,272
1990	230,855.49	159,184	249,639	15,845	10.96	1,446
1991	235,772.34	159,158	249,598	21,540	10.97	1,964
1992	5,072.06	3,345	5,246	587	10.98	53
1993	1,280,986.39	822,598	1,290,031	183,103	11.00	16,646
1994	246,322.27	153,759	241,131	42,140	11.01	3,827
1995	145,055.62	87,677	137,499	29,315	11.02	2,660
1996	2,039,839.89	1,189,563	1,865,521	480,295	11.03	43,544
1997	261,929.75	146,754	230,146	71,073	11.04	6,438
1998	118,479.68	63,384	99,401	36,851	11.05	3,335
1999	175,814.20	89,083	139,704	62,482	11.07	5,644
2000	198,028.70	94,304	147,891	79,842	11.08	7,206
2001	1,455,435.68	643,725	1,009,515	664,236	11.09	59,895
2002	333,884.04	135,156	211,957	172,010	11.10	15,496
2003	263,223.31	95,504	149,773	152,934	11.11	13,765
2004	870,643.99	274,540	430,545	570,696	11.12	51,322
2005	817,482.25	213,968	335,553	604,552	11.13	54,317
2006	402,750.93	80,683	126,530	336,634	11.14	30,218
2007	1,266,432.78	163,553	256,491	1,199,907	11.15	107,615
2008	2,856,235.85	132,701	208,107	3,076,564	11.16	275,678
	22,460,663.47	12,252,618	17,905,569	7,924,195		712,369

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1958	1,941.99	1,765	2,233			
1960	3,687,826.34	3,325,368	4,241,000			
1961	5,125.66	4,604	5,895			
1962	2,389.04	2,137	2,747			
1964	300,827.69	266,729	345,952			
1965	19,710.57	17,395	22,667			
1966	4,162.99	3,656	4,787			
1969	950.90	822	1,094			
1970	98.52	85	113			
1972	131,842.07	111,879	151,618			
1973	514,591.60	433,775	591,780			
1974	130.09	109	150			
1975	2,518.25	2,092	2,896			
1977	7,020.48	5,742	8,074			
1978	1,280.77	1,039	1,473			
1981	28,320.08	22,309	32,568			
1982	510,209.09	397,341	586,740			
1983	127,170.28	97,897	146,246			
1985	34,611.75	25,960	39,804			
1986	511,452.00	378,311	588,170			
1987	401,794.19	292,578	462,063			
1988	13,815.28	9,892	15,888			
1989	209,491.23	147,344	238,445	2,470	10.94	226
1990	1,332,105.17	918,540	1,486,462	45,459	10.96	4,148
1991	7,922.80	5,348	8,655	456	10.97	42
1992	38,708.22	25,525	41,307	3,207	10.98	292
1993	772,490.56	496,063	802,772	85,592	11.00	7,781
1995	293,984.29	177,696	287,563	50,519	11.02	4,584
1996	455,981.90	265,913	430,324	94,055	11.03	8,527
1997	284,495.91	159,397	257,950	69,220	11.04	6,270
1998	654,284.05	350,029	566,448	185,979	11.05	16,831
1999	365,984.06	185,440	300,095	120,787	11.07	10,911
2000	108,025.63	51,443	83,250	40,979	11.08	3,698
2001	423,579.29	187,345	303,178	183,938	11.09	16,586
2002	437,308.37	177,022	286,472	216,433	11.10	19,498
2003	674,049.86	244,562	395,772	379,385	11.11	34,148
2004	868,158.43	273,756	443,016	555,366	11.12	49,943

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2005	102,950.26	26,946	43,606	74,787	11.13	6,719
2006	1,654,109.02	331,368	536,249	1,365,976	11.14	122,619
2007	150,849.95	19,482	31,527	141,950	11.15	12,731
2008	703,619.50	32,690	52,902	756,260	11.16	67,765
	15,845,888.13	9,477,394	13,849,951	4,372,818		393,319
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1958	1,895.01	1,722	2,179			
1964	5,748,722.63	5,097,105	6,611,031			
1966	1,719.08	1,510	1,977			
1970	2,064.12	1,774	2,374			
1972	131,842.08	111,879	151,618			
1973	422,433.46	356,090	485,798			
1974	86,001.54	71,991	98,902			
1975	1,834.86	1,525	2,110			
1977	7,491.33	6,127	8,615			
1978	1,286.27	1,043	1,479			
1983	376,549.44	289,872	433,032			
1985	19,970.36	14,978	22,966			
1987	401,666.81	292,486	461,917			
1988	15,454.78	11,065	17,773			
1989	184,352.43	129,662	212,005			
1990	125,283.40	86,388	144,076			
1992	181,543.43	119,712	200,429	8,346	10.98	760
1993	838,405.93	538,391	901,407	62,760	11.00	5,705
1994	455,228.58	284,163	475,763	47,750	11.01	4,337
1995	285,874.97	172,794	289,302	39,454	11.02	3,580
1996	347,313.23	202,541	339,106	60,304	11.03	5,467
1997	567,785.24	318,119	532,614	120,339	11.04	10,900
1998	56,872.41	30,426	50,941	14,462	11.05	1,309
1999	142,004.69	71,952	120,466	42,839	11.07	3,870
2000	379,496.78	180,722	302,576	133,845	11.08	12,080

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2001	13,067.54	5,780	9,677	5,351	11.09	483
2002	952,502.72	385,573	645,550	449,828	11.10	40,525
2003	438,656.77	159,156	266,469	237,986	11.11	21,421
2004	2,712,096.86	855,206	1,431,838	1,687,073	11.12	151,715
2005	465,790.87	121,916	204,119	331,541	11.13	29,788
2006	619,407.22	124,086	207,753	504,565	11.14	45,293
2007	1,507,766.19	194,720	326,012	1,407,919	11.15	126,271
2008	325,349.01	15,116	25,308	348,843	11.16	31,258
	17,817,730.04	10,255,590	14,987,182	5,503,205		494,762
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1980	74,361,334.03	39,422,661	57,610,980	27,904,554	25.22	1,106,445
1981	159,210.57	82,684	120,832	62,260	25.40	2,451
1982	130,712.76	66,471	97,139	53,181	25.57	2,080
1983	170,420.38	84,743	123,841	72,142	25.74	2,803
1984	39,839.10	19,343	28,267	17,548	25.91	677
1985	125,156.40	59,270	86,615	57,315	26.07	2,199
1986	192,872.10	88,965	130,011	91,792	26.22	3,501
1987	119,328.46	53,519	78,211	59,017	26.37	2,238
1988	1,881.69	819	1,197	967	26.51	36
1989	51,070.36	21,542	31,481	27,250	26.65	1,023
1990	950,302.80	387,852	566,794	526,054	26.78	19,644
1991	50,059.38	19,700	28,789	28,779	26.91	1,069
1992	701,262.80	265,403	387,851	418,601	27.03	15,487
1993	796,313.07	289,014	422,355	493,405	27.15	18,173
1994	317,179.46	110,011	160,766	203,990	27.26	7,483
1995	98,198.49	32,365	47,297	65,631	27.38	2,397
1996	1,001,240.35	312,612	456,841	694,585	27.48	25,276
1997	507,800.04	149,263	218,128	365,842	27.58	13,265
1998	47,745.26	13,106	19,153	35,754	27.68	1,292
1999	91,116.54	23,178	33,872	70,912	27.78	2,553
2000	777,397.77	181,305	264,953	629,054	27.87	22,571

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
2001	292,430.89	61,744	90,231	246,065	27.96	8,801
2002	1,746,218.36	327,730	478,934	1,529,217	28.05	54,518
2003	1,536,363.46	251,065	366,898	1,399,920	28.13	49,766
2004	692,555.25	94,935	138,735	657,704	28.22	23,306
2005	1,258,751.33	137,953	201,600	1,245,964	28.30	44,027
2006	457,902.39	36,914	53,945	472,643	28.38	16,654
2007	4,333,562.95	216,288	316,075	4,667,522	28.45	164,061
2008	1,584,168.54	26,963	39,403	1,782,391	28.53	62,474
	92,592,394.98	42,837,418	62,601,194	43,880,059		1,676,270

LACYGNE COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1987	84,382.58	44,425	64,921	32,119	20.81	1,543
1988	254.09	130	190	102	20.89	5
1989	1,178.44	589	861	494	20.96	24
1991	38,435.04	18,065	26,400	17,800	21.09	844
1993	2,272,794.79	994,257	1,452,973	1,160,741	21.22	54,700
1996	3,713.69	1,420	2,075	2,196	21.39	103
1997	82,390.19	29,808	43,560	51,189	21.44	2,388
1998	5,806.52	1,976	2,888	3,789	21.49	176
1999	115,515.93	36,625	53,523	79,320	21.54	3,682
2001	131,699.01	35,107	51,304	100,150	21.64	4,628
2002	7,819.20	1,869	2,731	6,261	21.68	289
2003	28,703.79	6,004	8,774	24,235	21.73	1,115
2004	18,896.60	3,351	4,897	16,834	21.77	773
2005	11,311.66	1,618	2,365	10,643	21.81	488
2006	45,991.09	4,898	7,158	45,732	21.85	2,093
2007	368,269.12	24,267	35,463	388,046	21.90	17,719
2008	313,661.91	7,106	10,384	350,327	21.94	15,968
	3,530,823.65	1,211,515	1,770,467	2,289,978		106,538

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1973	12,533,913.27	8,380,300	12,246,693	2,167,307	19.39	111,774
1974	1,144,149.64	755,516	1,104,086	211,686	19.52	10,845
1975	173,768.20	113,286	165,552	34,281	19.64	1,745
1976	34,767.54	22,370	32,691	7,292	19.75	369
1977	164,335.48	104,263	152,367	36,619	19.87	1,843
1978	21,870.56	13,672	19,980	5,171	19.98	259
1979	2,629.95	1,620	2,367	657	20.08	33
1981	48,101.15	28,665	41,890	13,426	20.28	662
1982	242,418.24	141,900	207,368	71,413	20.38	3,504
1983	6,035,878.84	3,467,854	5,067,807	1,873,454	20.47	91,522
1984	87,156.83	49,083	71,728	28,502	20.56	1,386
1985	17,941.89	9,894	14,459	6,174	20.65	299
1986	31,362.40	16,912	24,715	11,352	20.73	548
1987	62,072.45	32,679	47,756	23,627	20.81	1,135
1988	415,739.50	213,328	311,750	166,350	20.89	7,963
1989	176,363.89	88,084	128,723	74,095	20.96	3,535
1990	46,290.15	22,443	32,797	20,437	21.03	972
1991	1,415,346.36	665,220	972,131	655,517	21.09	31,082
1992	265,921.75	120,703	176,391	129,419	21.16	6,116
1993	6,164,319.16	2,696,643	3,940,785	3,148,182	21.22	148,359
1994	918,271.36	385,656	563,585	492,427	21.28	23,140
1995	299,424.78	120,243	175,719	168,619	21.34	7,902
1996	619,852.86	236,945	346,264	366,567	21.39	17,137
1997	1,665,937.53	602,720	880,795	1,035,033	21.44	48,276
1998	1,872,804.51	637,287	931,310	1,222,415	21.49	56,883
1999	791,015.33	250,795	366,504	543,164	21.54	25,217
2000	3,093,133.00	905,283	1,322,951	2,234,152	21.59	103,481
2001	4,093,675.77	1,091,251	1,594,718	3,113,009	21.64	143,854
2002	1,335,887.70	319,391	466,747	1,069,524	21.68	49,332
2003	542,401.61	113,462	165,810	457,952	21.73	21,075
2004	139,257.57	24,695	36,088	124,058	21.77	5,699
2005	1,281,484.18	183,329	267,911	1,205,796	21.81	55,286
2006	1,446,002.14	153,985	225,029	1,437,873	21.85	65,807
2007	25,790,331.85	1,699,454	2,483,526	27,175,356	21.90	1,240,884
2008	386,207.72	8,750	12,787	431,352	21.94	19,661
	73,360,035.16	23,677,681	34,601,780	49,762,258		2,307,585

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1977	38,903,047.90	24,682,233	36,069,800	8,668,705	19.87	436,271
1979	173,528.00	106,863	156,166	43,391	20.08	2,161
1980	15,742.78	9,537	13,937	4,167	20.19	206
1981	49,264.78	29,358	42,903	13,751	20.28	678
1983	115,178.28	66,175	96,706	35,749	20.47	1,746
1984	14,698.87	8,278	12,097	4,807	20.56	234
1985	161,576.56	89,097	130,203	55,610	20.65	2,693
1986	31,113.11	16,777	24,517	11,263	20.73	543
1987	231,355.46	121,802	177,997	88,062	20.81	4,232
1988	15,344.44	7,874	11,507	6,139	20.89	294
1989	80,035.24	39,973	58,415	33,626	20.96	1,604
1990	181,708.04	88,099	128,745	80,219	21.03	3,815
1991	1,894,918.08	890,621	1,301,524	877,632	21.09	41,614
1992	791,137.97	359,101	524,778	385,031	21.16	18,196
1993	483,386.40	211,462	309,024	246,870	21.22	11,634
1994	746,957.75	313,707	458,441	400,560	21.28	18,823
1995	854,159.19	343,013	501,268	481,015	21.34	22,541
1996	479,352.52	183,237	267,777	283,478	21.39	13,253
1997	1,031,775.41	373,286	545,508	641,034	21.44	29,899
1998	173,343.34	58,986	86,200	113,145	21.49	5,265
1999	1,248,615.93	395,880	578,526	857,382	21.54	39,804
2000	179,164.67	52,437	76,630	129,409	21.59	5,994
2001	750,264.69	199,998	292,271	570,533	21.64	26,365
2002	537,315.46	128,464	187,733	430,180	21.68	19,842
2003	343,581.43	71,872	105,031	290,088	21.73	13,350
2004	602,918.39	106,916	156,244	537,112	21.77	24,672
2005	450,281.09	64,417	94,137	423,686	21.81	19,426
2006	2,362,435.16	251,576	367,645	2,349,155	21.85	107,513
2007	190,785.72	12,572	18,372	201,032	21.90	9,180
2008	295,730.15	6,700	9,791	330,299	21.94	15,055
	53,388,716.81	29,290,311	42,803,893	18,593,130		896,903

KANSAS CITY POWER & LIGHT COMPANY
 MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS						
	SURVIVOR CURVE.. IOWA 55-R1					
	NET SALVAGE PERCENT.. -15					
2000	11,545.72	1,490	2,176	11,102	48.83	227
	343,464,444.27	147,508,040	215,563,389	179,420,708		8,718,741
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.6	2.54

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. +20						
1991	70,934.58	33,322	56,748			
2006	11,609,790.75	869,341	1,617,924	7,669,909	22.66	338,478
	11,680,725.33	902,663	1,674,672	7,669,909		338,478
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.7	2.90

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -15

2003	93,738.31	17,183	107,799		
2004	40,832.74	6,306	46,958		
	134,571.05	23,489	154,757		

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1973	7,300,449.19	4,881,153	8,395,517		
1974	766,200.16	505,945	881,130		
1975	114,168.53	74,430	131,294		
1976	786,393.74	505,985	904,353		
1977	1,073,581.18	681,139	1,234,618		
1978	673.05	421	774		
1979	49,658.42	30,581	57,107		
1980	151,809.41	91,969	174,581		
1981	168,004.22	100,119	193,205		
1982	18,721.10	10,958	21,529		
1983	308,012.27	176,965	354,214		
1984	27,531.68	15,505	31,661		
1985	6,850.47	3,778	7,878		
1986	4,976.92	2,684	5,723		
1987	11,326.56	5,963	13,026		
1988	915,568.94	469,806	1,052,904		
1989	140,089.84	69,967	161,103		
1990	7,431.24	3,603	8,546		
1991	191,373.03	89,946	220,079		
1992	146,332.53	66,421	168,282		
1993	440,726.92	192,800	506,836		
1994	406,653.90	170,787	467,652		
1995	2,123,658.84	852,819	2,442,208		
1996	88,296.29	33,752	101,541		
1997	76,265.83	27,592	87,706		
1998	144,433.88	49,149	166,099		
1999	50,660.06	16,062	58,259		

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
2000	748,168.99	218,970	860,394			
2001	1,032,694.96	275,285	1,187,599			
2002	502,194.56	120,067	577,524			
2003	214,407.77	44,851	246,569			
2004	223,293.00	39,597	256,787			
2005	169,510.36	24,250	194,937			
2006	34,210.65	3,643	39,342			
2007	97,975.33	6,456	112,672			
	18,542,303.82	9,863,418	21,323,649			
	18,676,874.87	9,886,907	21,478,406			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
2001	127,003,026.94	29,882,542	115,028,169	31,025,312	24.88	1,246,998
2004	21,487.77	3,319	12,776	11,935	25.07	476
	127,024,514.71	29,885,861	115,040,945	31,037,247		1,247,474
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.9	0.98

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1951	29,161.02	23,444	29,306	4,229	17.55	241
1953	847.80	671	839	136	18.09	8
1955	716.84	558	698	126	18.61	7
1969	7,501,246.81	5,079,244	6,349,207	2,277,227	21.82	104,364
1970	116,050.13	77,646	97,060	36,398	22.01	1,654
1971	6,353.81	4,198	5,248	2,059	22.20	93
1972	8,307.82	5,419	6,774	2,780	22.38	124
1973	6,461.36	4,160	5,200	2,231	22.55	99
1976	4,766.37	2,939	3,674	1,807	23.05	78
1977	4,364.84	2,650	3,313	1,707	23.20	74
1978	4,076.88	2,435	3,044	1,644	23.35	70
1980	14,815.17	8,546	10,683	6,354	23.64	269
1982	8,290.13	4,604	5,755	3,779	23.90	158
1983	252,168.04	137,167	171,463	118,530	24.03	4,933
1984	67,708.11	36,043	45,055	32,809	24.15	1,359
1986	5,948.70	3,022	3,778	3,063	24.37	126
1988	13,393.16	6,447	8,059	7,343	24.58	299
1989	1,936,993.08	905,273	1,131,618	1,095,924	24.68	44,405
1990	163,606.35	74,074	92,595	95,552	24.78	3,856
1992	175,746.31	74,194	92,745	109,363	24.95	4,383
1993	15,413.38	6,250	7,813	9,912	25.04	396
1994	120,377.60	46,735	58,420	80,014	25.12	3,185
1995	43,494.36	16,101	20,127	29,892	25.20	1,186
1996	50,677.73	17,810	22,263	36,016	25.27	1,425
1998	49,293.48	15,306	19,133	37,555	25.41	1,478
1999	53,137.68	15,326	19,158	41,950	25.48	1,646
2001	27,900,051.38	6,715,403	8,394,453	23,690,606	25.61	925,053
2002	10,713.45	2,299	2,874	9,446	25.67	368
2003	100,641.79	18,831	23,539	92,199	25.73	3,583
2004	436,970.07	69,096	86,372	416,144	25.78	16,142
2005	56,518.73	7,163	8,954	56,043	25.84	2,169
2006	752,305.48	70,596	88,247	776,904	25.89	30,008
2007	380,583.45	22,102	27,628	410,043	25.94	15,807
2008	801,209.37	16,032	20,041	901,350	25.99	34,681
	41,092,410.68	13,491,784	16,865,136	30,391,135		1,203,727

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -15						
2000	8,648,320.91	2,426,719	3,033,473	6,912,096	23.86	289,694
2001	27,899.36	7,119	8,899	23,185	23.91	970
	8,676,220.27	2,433,838	3,042,372	6,935,281		290,664
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1951	446.62	420	514			
1973	160.40	137	171	13	10.75	1
1978	8,251.97	6,767	8,469	1,021	10.88	94
1987	824.28	607	759	189	11.05	17
1998	0.01					
2008	12,868.94	604	756	14,043	11.28	1,245
	22,552.22	8,535	10,669	15,266		1,357
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1958	3,205,262.07	2,946,998	3,683,837	2,214	10.17	218
1961	769.50	699	874	11	10.31	1
1962	607.43	550	688	11	10.36	1
1963	4,266.29	3,844	4,805	101	10.40	10
1965	286.99	256	320	10	10.48	1
1966	2,176.52	1,933	2,416	87	10.52	8
1975	10,097.24	8,486	10,608	1,004	10.81	93
1977	14,436.17	11,940	14,925	1,677	10.86	154
1981	42,225.04	33,622	42,029	6,530	10.95	596
1986	4,809.01	3,596	4,495	1,035	11.04	94
1989	9,999.55	7,112	8,890	2,609	11.08	235
1993	66,439.11	43,131	53,915	22,490	11.14	2,019
1994	12,104.18	7,636	9,545	4,375	11.15	392

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1995	730,087.59	446,080	557,614	281,987	11.16	25,268
1996	61,223.60	36,077	45,097	25,310	11.17	2,266
1998	8,739.13	4,722	5,903	4,147	11.19	371
1999	27,139.29	13,898	17,373	13,837	11.20	1,235
2000	69,873.19	33,636	42,046	38,308	11.21	3,417
2001	43,560.47	19,467	24,334	25,761	11.22	2,296
2002	14,976.34	6,126	7,658	9,565	11.23	852
2004	539,861.67	171,973	214,971	405,870	11.25	36,077
2005	213,979.74	56,598	70,749	175,328	11.25	15,585
2006	153,398.77	31,101	38,877	137,532	11.26	12,214
2007	8,486.43	1,113	1,391	8,368	11.27	743
2008	909,031.60	42,652	53,317	992,069	11.28	87,949
	6,153,836.92	3,933,246	4,916,677	2,160,236		192,095

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -15

1960	2,305,000.08	2,102,840	2,628,619	22,131	10.27	2,155
1962	6,622.48	5,992	7,490	126	10.36	12
1963	1,339.86	1,207	1,509	32	10.40	3
1965	286.99	256	320	10	10.48	1
1966	1,436.84	1,276	1,595	57	10.52	5
1971	3,407.73	2,944	3,680	239	10.69	22
1975	11,901.52	10,002	12,503	1,184	10.81	110
1977	13,772.44	11,391	14,239	1,599	10.86	147
1986	4,809.01	3,596	4,495	1,035	11.04	94
1989	5,441.07	3,870	4,838	1,419	11.08	128
1991	231,562.07	157,994	197,498	68,798	11.11	6,192
1992	88,731.38	59,143	73,931	28,110	11.12	2,528
1993	80,032.97	51,955	64,945	27,093	11.14	2,432
1994	29,236.49	18,445	23,057	10,565	11.15	948
1996	50,363.74	29,677	37,097	20,821	11.17	1,864
1999	25,121.93	12,865	16,082	12,808	11.20	1,144
2000	173,165.27	83,360	104,203	94,937	11.21	8,469

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2001	69,400.27	31,014	38,768	41,042	11.22	3,658
2002	12,953.65	5,299	6,624	8,273	11.23	737
2003	2,836,556.80	1,038,634	1,298,326	1,963,714	11.24	174,708
2004	15,139.20	4,823	6,029	11,381	11.25	1,012
2005	376,274.05	99,524	124,408	308,307	11.25	27,405
2006	73,650.83	14,932	18,665	66,033	11.26	5,864
2007	14,558.77	1,909	2,387	14,356	11.27	1,274
2008	1,119.26	53	66	1,221	11.28	108
	6,431,884.70	3,753,001	4,691,374	2,705,291		241,020

MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1964	2,796,227.53	2,507,895	3,134,944	80,718	10.44	7,732
1965	106,647.54	95,209	119,014	3,631	10.48	346
1973	116.11	99	124	10	10.75	1
1977	1,153.64	954	1,193	134	10.86	12
1980	8,497.74	6,837	8,546	1,226	10.93	112
1984	4,823.40	3,709	4,636	911	11.00	83
1986	4,809.00	3,596	4,495	1,035	11.04	94
1989	5,327.78	3,790	4,738	1,389	11.08	125
1992	15,158.09	10,103	12,629	4,803	11.12	432
1993	69,397.10	45,051	56,315	23,492	11.14	2,109
1994	15,382.69	9,705	12,132	5,558	11.15	498
1997	35,825.40	20,270	25,338	15,861	11.18	1,419
1998	834.79	451	564	396	11.19	35
1999	51,939.78	26,598	33,248	26,483	11.20	2,365
2000	28,251.99	13,600	17,000	15,490	11.21	1,382
2001	16,365.33	7,314	9,143	9,677	11.22	862
2002	2,447,992.48	1,001,364	1,251,735	1,563,456	11.23	139,221
2003	594,928.85	217,839	272,305	411,863	11.24	36,643
2004	156,651.56	49,901	62,378	117,771	11.25	10,469
2005	118,027.95	31,218	39,023	96,709	11.25	8,596
2006	2,623,927.44	531,988	665,002	2,352,515	11.26	208,927

KANSAS CITY POWER & LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2007	938,070.72	122,981	153,730	925,051	11.27	82,081
	10,040,356.91	4,710,472	5,888,232	5,658,179		503,544
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1980	20,300,913.27	11,021,670	13,777,424	9,568,626	26.23	364,797
1981	6,229.98	3,315	4,144	3,020	26.41	114
1983	15,437.41	7,863	9,829	7,924	26.75	296
1986	138,857.09	65,647	82,061	77,625	27.22	2,852
1988	19,822.72	8,852	11,065	11,731	27.50	427
1989	22,689.64	9,816	12,270	13,823	27.64	500
1990	278,281.32	116,425	145,535	174,489	27.77	6,283
1992	821,723.63	318,931	398,673	546,309	28.01	19,504
1993	46,272.09	17,225	21,532	31,681	28.12	1,127
1994	12,373.46	4,397	5,496	8,733	28.24	309
1996	24,216.17	7,750	9,688	18,161	28.45	638
1997	23,850.39	7,192	8,990	18,438	28.54	646
1998	4,592.81	1,292	1,615	3,667	28.64	128
1999	2,359.27	616	770	1,943	28.73	68
2000	281,664.83	67,374	84,220	239,695	28.82	8,317
2001	48,175.72	10,410	13,013	42,389	28.91	1,466
2002	43,719.80	8,406	10,508	39,770	28.99	1,372
2003	108,630.93	18,152	22,691	102,235	29.07	3,517
2004	32,368.02	4,541	5,676	31,547	29.15	1,082
2005	604,584.20	68,067	85,086	610,186	29.22	20,882
2006	79,581.40	6,580	8,225	83,294	29.29	2,844
2007	1,172,454.29	60,135	75,170	1,273,152	29.36	43,363
2008	330,097.30	5,846	7,308	372,304	29.43	12,650
	24,418,895.74	11,840,502	14,800,989	13,280,742		493,182

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1993	27,902.88	12,457	15,571	16,517	21.78	758
1998	2,787.46	967	1,209	1,997	22.04	91
2008	23,363.11	540	675	26,193	22.45	1,167
	54,053.45	13,964	17,455	44,707		2,016
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1973	5,785,251.73	3,944,587	4,930,854	1,722,185	20.01	86,066
1974	19,561.56	13,176	16,470	6,026	20.13	299
1975	20,229.52	13,454	16,818	6,446	20.25	318
1976	21,102.31	13,845	17,307	6,961	20.37	342
1979	9,225.83	5,796	7,245	3,365	20.69	163
1981	36,441.35	22,148	27,686	14,222	20.89	681
1983	1,755,068.74	1,028,742	1,285,959	732,370	21.07	34,759
1984	10,772.45	6,192	7,740	4,648	21.15	220
1985	2,953.36	1,662	2,078	1,318	21.23	62
1986	309,451.54	170,319	212,904	142,965	21.31	6,709
1989	183,900.25	93,773	117,219	94,266	21.53	4,378
1990	26,602.34	13,167	16,459	14,134	21.60	654
1993	325,006.50	145,093	181,371	192,386	21.78	8,833
1994	281,436.40	120,690	150,866	172,786	21.83	7,915
1995	7,396.21	3,031	3,789	4,717	21.89	215
1996	33,516.57	13,074	16,343	22,201	21.94	1,012
1997	43,957.25	16,232	20,290	30,261	21.99	1,376
1998	619,930.06	215,017	268,778	444,142	22.04	20,152
1999	15,937.36	5,154	6,443	11,885	22.09	538
2000	79,857.03	23,841	29,802	62,034	22.13	2,803
2001	203,456.47	55,265	69,083	164,892	22.18	7,434
2002	69,045.83	16,817	21,022	58,381	22.22	2,627
2003	22,712.63	4,837	6,046	20,074	22.26	902
2004	9,852.64	1,778	2,223	9,108	22.30	408
2005	7,929,451.90	1,155,361	1,444,236	7,674,634	22.34	343,538
2006	54,914.90	5,955	7,444	55,708	22.37	2,490

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
2007	77,964.47	5,272	6,590	83,069	22.41	3,707
2008	76,261.75	1,763	2,204	85,497	22.45	3,808
	18,031,258.95	7,116,041	8,895,269	11,840,681		542,409
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1977	7,310,506.69	4,731,506	5,914,526	2,492,557	20.48	121,707
1979	3,501.51	2,200	2,750	1,277	20.69	62
1983	2,127.55	1,247	1,559	888	21.07	42
1984	5,785.42	3,325	4,156	2,497	21.15	118
1985	93,223.90	52,467	65,585	41,622	21.23	1,961
1986	151,106.25	83,167	103,961	69,811	21.31	3,276
1987	148.72	80	100	71	21.39	3
1989	49,040.25	25,006	31,258	25,138	21.53	1,168
1991	2,161,996.81	1,037,034	1,296,325	1,189,971	21.66	54,939
1996	29,758.38	11,608	14,510	19,712	21.94	898
1997	73,884.86	27,283	34,105	50,863	21.99	2,313
1998	1,602.76	556	695	1,148	22.04	52
1999	8,394.89	2,715	3,394	6,260	22.09	283
2000	95,748.13	28,585	35,732	74,378	22.13	3,361
2001	921,105.36	250,200	312,758	746,513	22.18	33,657
2002	155,015.32	37,757	47,197	131,071	22.22	5,899
2003	127,853.67	27,230	34,038	112,994	22.26	5,076
2005	4,624.56	674	843	4,475	22.34	200
2006	1,386,304.80	150,338	187,927	1,406,324	22.37	62,867
2008	2,860.99	66	83	3,207	22.45	143
	12,584,590.82	6,473,044	8,091,502	6,380,777		298,025
	127,506,060.66	53,774,427	67,219,675	79,412,295		3,768,039
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	2.96

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1951	5,806.23	4,164	4,260	2,127	16.87	126
1952	3,183.46	2,271	2,324	1,178	17.00	69
1968	3,386.33	2,172	2,222	1,503	18.98	79
1969	392.26	249	255	176	19.10	9
1979	12,359.40	7,076	7,240	6,355	20.23	314
1999	3,543.26	1,060	1,085	2,813	23.44	120
2000	4,643.16	1,277	1,307	3,800	23.66	161
2001	5,448.65	1,360	1,391	4,603	23.88	193
2002	203,081.64	45,236	46,282	177,108	24.10	7,349
2003	20,274.29	3,930	4,021	18,281	24.32	752
2005	3,814.28	502	514	3,682	24.74	149
2006	6,705.84	650	665	6,711	24.95	269
2007	52,219.66	3,131	3,203	54,239	25.16	2,156
2008	121,014.24	2,476	2,533	130,583	25.36	5,149
	445,872.70	75,554	77,302	413,159		16,895

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -10

1968	5,033.97	3,229	3,304	2,233	18.98	118
1969	403,354.74	256,542	262,478	181,212	19.10	9,488
1970	17,632.34	11,119	11,376	8,020	19.21	417
1983	34,895.18	18,832	19,268	19,117	20.69	924
1986	48,599.33	24,789	25,363	28,096	21.08	1,333
1988	23,253.66	11,334	11,596	13,983	21.37	654
1992	27,510.69	11,902	12,177	18,085	22.04	821
1993	71,892.27	29,972	30,665	48,416	22.22	2,179
1994	1,944.78	778	796	1,343	22.41	60
2000	8,542.22	2,350	2,404	6,992	23.66	296
2001	842,244.54	210,216	215,080	711,389	23.88	29,790
2002	121,418.71	27,046	27,672	105,889	24.10	4,394
2003	698.86	135	138	631	24.32	26
2004	180,806.01	29,614	30,299	168,588	24.53	6,873
2005	297,836.39	39,183	40,090	287,530	24.74	11,622

KANSAS CITY POWER & LIGHT COMPANY
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RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
2006	3,429,056.65	332,310	339,999	3,431,963	24.95	137,554
2007	70,548.80	4,229	4,327	73,277	25.16	2,912
2008	127,609.95	2,611	2,671	137,700	25.36	5,430
	5,712,879.09	1,016,191	1,039,703	5,244,464		214,891
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1955	225,056.85	160,916	164,639	82,924	16.69	4,968
1968	19,275.11	12,673	12,966	8,237	18.11	455
2000	6,357,387.57	1,834,996	1,877,451	5,115,675	22.29	229,505
2002	131,629.04	30,841	31,554	113,238	22.68	4,993
2003	258,630.48	52,944	54,169	230,325	22.87	10,071
2004	159,174.53	27,524	28,161	146,931	23.06	6,372
2006	7,599.94	780	798	7,562	23.43	323
	7,158,753.52	2,120,674	2,169,738	5,704,892		256,687
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1921	289.69	266	272	47	8.23	6
1958	26,116.35	22,416	22,935	5,793	9.64	601
1960	667.94	570	583	152	9.70	16
1964	788.61	664	679	188	9.81	19
1967	9,472.39	7,882	8,064	2,356	9.89	238
1970	551.22	453	463	143	9.97	14
1981	375.99	287	294	120	10.24	12
1985	61,904.75	45,256	46,303	21,792	10.36	2,103
1986	23,190.40	16,739	17,126	8,383	10.39	807
1987	139,129.41	98,972	101,262	51,780	10.43	4,965
1989	113,127.27	77,899	79,702	44,738	10.51	4,257

KANSAS CITY POWER & LIGHT COMPANY
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RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1993	51,304.22	32,360	33,109	23,326	10.69	2,182
1994	21,417.85	13,130	13,434	10,126	10.74	943
1995	74,874.75	44,467	45,496	36,866	10.79	3,417
1997	471,331.00	259,595	265,603	252,861	10.88	23,241
1998	48,912.01	25,718	26,313	27,490	10.93	2,515
1999	50,363.37	25,107	25,688	29,712	10.98	2,706
2000	88,229.49	41,344	42,301	54,751	11.02	4,968
2001	360,223.75	156,676	160,302	235,944	11.07	21,314
2002	16,388.71	6,524	6,675	11,353	11.11	1,022
2003	47,355.94	16,888	17,279	34,813	11.15	3,122
2005	87,557.92	22,480	23,000	73,314	11.23	6,528
2007	5,112.25	652	667	4,956	11.29	439
2008	46,284.68	2,113	2,162	48,751	11.32	4,307
	1,744,969.96	918,458	939,712	979,755		89,742

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1958	519,948.16	446,287	456,612	115,331	9.64	11,964
1962	2,233.60	1,893	1,937	520	9.76	53
1965	5,738.10	4,813	4,924	1,388	9.84	141
1967	4,844.24	4,031	4,124	1,205	9.89	122
1969	1,018.30	840	859	261	9.95	26
1970	1,201.37	986	1,009	313	9.97	31
1972	11,723.13	9,528	9,748	3,147	10.02	314
1975	8,311.80	6,638	6,792	2,351	10.10	233
1977	6,377.09	5,025	5,141	1,874	10.15	185
1980	3,012.76	2,319	2,373	941	10.22	92
1986	1,448.11	1,045	1,069	524	10.39	50
1987	4,481.49	3,188	3,262	1,668	10.43	160
1990	21,962.28	14,843	15,186	8,973	10.55	851
1991	25,927.89	17,161	17,558	10,963	10.60	1,034
1992	22,131.04	14,319	14,650	9,694	10.64	911
1993	1,058,318.55	667,524	682,969	481,181	10.69	45,012

KANSAS CITY POWER & LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1994	47,484.49	29,109	29,782	22,451	10.74	2,090
1996	17,688.06	10,137	10,372	9,085	10.84	838
1998	38,234.14	20,104	20,569	21,489	10.93	1,966
1999	216,184.14	107,772	110,265	127,538	10.98	11,615
2000	325,506.55	152,532	156,061	201,996	11.02	18,330
2001	13,447.99	5,849	5,984	8,809	11.07	796
2002	7,068.91	2,814	2,879	4,897	11.11	441
2003	7,323.82	2,612	2,672	5,384	11.15	483
2004	211,137.92	65,449	66,964	165,288	11.19	14,771
2005	16,953.61	4,353	4,454	14,195	11.23	1,264
2006	13,984.83	2,749	2,813	12,570	11.26	1,116
2008	56,816.49	2,594	2,654	59,844	11.32	5,287
	2,670,508.86	1,606,514	1,643,682	1,293,880		120,176

MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1958	397.13	341	349	88	9.64	9
1960	479,749.68	409,356	418,826	108,899	9.70	11,227
1965	4,806.90	4,032	4,125	1,163	9.84	118
1967	1,323.77	1,102	1,127	329	9.89	33
1972	11,880.08	9,656	9,879	3,189	10.02	318
1975	8,311.80	6,638	6,792	2,351	10.10	233
1977	10,512.19	8,283	8,475	3,088	10.15	304
1980	3,012.78	2,320	2,374	940	10.22	92
1986	11,588.24	8,365	8,559	4,188	10.39	403
1990	8,105.94	5,478	5,605	3,312	10.55	314
1991	25,927.92	17,161	17,558	10,963	10.60	1,034
1992	155,731.61	100,761	103,092	68,213	10.64	6,411
1993	1,055,268.52	665,600	680,996	479,799	10.69	44,883
1995	45,837.94	27,223	27,853	22,569	10.79	2,092
1996	17,688.06	10,137	10,371	9,086	10.84	838
1998	37,431.12	19,681	20,136	21,038	10.93	1,925
1999	92,111.94	45,920	46,982	54,341	10.98	4,949

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
2000	326,703.05	153,093	156,635	202,738	11.02	18,397
2001	6,414.45	2,790	2,855	4,201	11.07	379
2002	7,068.86	2,814	2,879	4,897	11.11	441
2003	68,268.75	24,346	24,909	50,187	11.15	4,501
2004	22,594.11	7,004	7,166	17,688	11.19	1,581
2005	27,204.67	6,985	7,147	22,778	11.23	2,028
2006	67,690.87	13,306	13,613	60,847	11.26	5,404
2008	9,068.96	414	424	9,552	11.32	844
	2,504,699.34	1,552,806	1,588,727	1,166,444		108,758

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1964	623,444.43	524,903	537,047	148,742	9.81	15,162
1966	646.80	540	552	159	9.87	16
1972	11,663.37	9,480	9,699	3,131	10.02	312
1975	169.61	135	138	49	10.10	5
1977	6,201.60	4,886	4,999	1,823	10.15	180
1979	60.75	47	48	19	10.19	2
1980	3,012.80	2,320	2,374	940	10.22	92
1985	8,927.55	6,527	6,678	3,142	10.36	303
1986	1,448.10	1,045	1,069	524	10.39	50
1987	12,383.08	8,809	9,013	4,608	10.43	442
1989	231,499.51	159,411	163,099	91,550	10.51	8,711
1990	71,862.94	48,568	49,692	29,357	10.55	2,783
1991	25,927.91	17,161	17,558	10,963	10.60	1,034
1992	19,370.34	12,533	12,823	8,484	10.64	797
1993	1,033,976.63	652,170	667,259	470,115	10.69	43,977
1996	31,745.84	18,194	18,615	16,305	10.84	1,504
1997	24,717.28	13,614	13,929	13,260	10.88	1,219
1998	98,194.53	51,631	52,826	55,188	10.93	5,049
1999	190,479.82	94,958	97,155	112,373	10.98	10,234
2000	246,285.29	115,409	118,079	152,835	11.02	13,869
2001	10,582.48	4,603	4,709	6,932	11.07	626

KANSAS CITY POWER & LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
2002	86,232.44	34,328	35,122	59,734	11.11	5,377
2003	7,922.55	2,825	2,890	5,825	11.15	522
2004	2,020.73	626	640	1,583	11.19	141
2005	862,359.30	221,402	226,525	722,070	11.23	64,298
2007	66,623.66	8,494	8,691	64,595	11.29	5,721
	3,677,759.34	2,014,619	2,061,229	1,984,306		182,426
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1979	883,094.93	479,485	490,578	480,826	22.06	21,796
1980	7,452,164.84	3,988,846	4,081,132	4,116,249	22.20	185,417
1982	19,764.71	10,255	10,492	11,249	22.48	500
1986	15,925.43	7,655	7,832	9,686	23.10	419
1990	156,968.26	67,944	69,516	103,149	23.84	4,327
1992	26,088.20	10,552	10,796	17,901	24.26	738
1993	97,626.47	37,984	38,863	68,526	24.48	2,799
1994	545,325.35	203,352	208,057	391,801	24.71	15,856
1995	6,520.40	2,317	2,371	4,801	24.95	192
1996	8,586.80	2,896	2,963	6,482	25.19	257
1997	105,060.81	33,399	34,172	81,395	25.44	3,199
1999	15,157.62	4,182	4,279	12,394	25.96	477
2000	2,048,892.80	518,821	530,824	1,722,958	26.22	65,712
2001	58,508.45	13,393	13,703	50,656	26.49	1,912
2002	4,395,401.30	896,398	917,137	3,917,804	26.75	146,460
2003	255,785.09	45,271	46,318	235,046	27.02	8,699
2004	45,441.32	6,748	6,904	43,081	27.29	1,579
2005	98,091.75	11,632	11,901	96,000	27.56	3,483
2006	21,233.60	1,855	1,898	21,459	27.82	771
2007	142,158.17	7,631	7,808	148,566	28.08	5,291
2008	293,432.56	5,487	5,614	317,162	28.33	11,195
	16,691,228.86	6,356,103	6,503,158	11,857,191		481,079

KANSAS CITY POWER & LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1973	4,534.77	2,938	3,006	1,982	17.63	112
1977	12,601.00	7,850	8,032	5,829	17.97	324
1982	28,042.88	16,401	16,781	14,066	18.41	764
1988	19,146.41	10,023	10,255	10,806	19.04	568
1990	19,335.42	9,620	9,843	11,426	19.29	592
1991	6,898.93	3,333	3,410	4,179	19.43	215
1993	227,885.06	102,901	105,282	145,392	19.72	7,373
1994	11,937.76	5,186	5,306	7,826	19.87	394
1998	5,447.68	1,924	1,969	4,023	20.52	196
1999	395,073.01	129,983	132,990	301,590	20.69	14,577
2001	62,469.52	17,289	17,689	51,027	21.03	2,426
2002	11,530.67	2,855	2,921	9,763	21.20	461
2003	10,888.27	2,358	2,412	9,565	21.37	448
2004	1,935.78	355	363	1,766	21.53	82
2007	56,797.38	3,861	3,950	58,527	22.00	2,660
2008	107,590.71	2,568	2,628	115,722	22.14	5,227
	982,115.25	319,445	326,837	753,489		36,419

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -10

1973	3,052,496.73	1,977,713	2,023,469	1,334,277	17.63	75,682
1974	89,656.78	57,576	58,908	39,714	17.71	2,242
1975	17,944.26	11,411	11,675	8,064	17.80	453
1976	15,165.83	9,546	9,767	6,915	17.89	387
1978	296.75	183	187	139	18.06	8
1979	296.74	181	185	141	18.15	8
1980	3,652.58	2,196	2,247	1,771	18.23	97
1983	66,271.03	38,184	39,067	33,831	18.50	1,829
1985	3,967.72	2,210	2,261	2,103	18.70	112
1986	52,244.59	28,551	29,212	28,257	18.81	1,502
1988	14,413.68	7,545	7,720	8,135	19.04	427
1989	148,336.98	75,793	77,546	85,625	19.16	4,469
1990	39,198.81	19,503	19,954	23,165	19.29	1,201

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1991	7,228.67	3,492	3,573	4,379	19.43	225
1993	800,792.70	361,598	369,964	510,908	19.72	25,908
1994	149,891.16	65,111	66,617	98,263	19.87	4,945
1995	23,828.11	9,908	10,137	16,074	20.03	802
1996	288,021.84	114,088	116,728	200,096	20.19	9,911
1998	1,881,159.25	664,237	679,604	1,389,671	20.52	67,723
1999	13,317.84	4,382	4,483	10,167	20.69	491
2001	75,172.30	20,805	21,286	61,404	21.03	2,920
2002	55,452.78	13,731	14,049	46,949	21.20	2,215
2003	269,920.30	58,462	59,815	237,097	21.37	11,095
2004	58,912.45	10,809	11,059	53,745	21.53	2,496
2005	54,457.29	8,057	8,243	51,660	21.69	2,382
2006	25,293.84	2,763	2,827	24,996	21.85	1,144
2007	73,738.22	5,013	5,129	75,983	22.00	3,454
2008	1,974,110.15	47,122	48,213	2,123,308	22.14	95,904
	9,255,239.38	3,620,170	3,703,925	6,476,837		320,032

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -10

1977	4,006,290.28	2,495,638	2,553,377	1,853,542	17.97	103,146
1980	12,250.43	7,364	7,534	5,941	18.23	326
1986	5,820.61	3,181	3,255	3,148	18.81	167
1988	14,450.36	7,565	7,740	8,155	19.04	428
1990	9,790.39	4,871	4,984	5,785	19.29	300
1991	534,250.39	258,107	264,078	323,597	19.43	16,655
1992	185,515.96	86,810	88,818	115,250	19.57	5,889
1994	12,451.03	5,409	5,534	8,162	19.87	411
1995	12,677.29	5,271	5,393	8,552	20.03	427
1997	2,158,020.32	809,948	828,687	1,545,135	20.35	75,928
1998	6,719.92	2,373	2,428	4,964	20.52	242
1999	100,899.83	33,197	33,965	77,025	20.69	3,723
2001	22,072.95	6,109	6,250	18,030	21.03	857
2002	62,116.35	15,381	15,737	52,591	21.20	2,481

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2003	7,761.65	1,681	1,720	6,818	21.37	319
2004	183,026.30	33,582	34,359	166,970	21.53	7,755
2005	72,442.13	10,718	10,966	68,720	21.69	3,168
2006	117,035.34	12,784	13,080	115,659	21.85	5,293
2007	137,320.89	9,335	9,551	141,502	22.00	6,432
	7,660,912.42	3,809,324	3,897,456	4,529,546		233,947
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 50-L1						
NET SALVAGE PERCENT.. -10						
2003	10,772.97	1,180	1,207	10,643	45.02	236
	58,515,711.69	23,411,038	23,952,676	40,414,606		2,061,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.6	3.52

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
2001	21,660,181.60	5,406,165	19,460,350	4,365,850	23.88	182,825
2002	3,251.28	724	2,606	970	24.10	40
	21,663,432.88	5,406,889	19,462,956	4,366,820		182,865
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.9	0.84

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1999	1,660.60	446	707	954	24.11	40
2000	94,054.08	23,260	36,890	57,164	24.29	2,353
2001	169,383.12	37,993	60,256	109,127	24.48	4,458
2002	184,725.59	36,908	58,535	126,191	24.67	5,115
2003	204,774.07	35,651	56,541	148,233	24.85	5,965
2004	97,023.53	14,253	22,605	74,419	25.03	2,973
2005	19,509.80	2,300	3,648	15,862	25.21	629
2006	200,750.03	17,405	27,604	173,146	25.39	6,819
2007	74,322.97	3,991	6,329	67,994	25.56	2,660
2008	133,339.81	2,493	3,954	129,386	25.72	5,031
	1,179,543.60	174,700	277,069	902,476		36,043

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1934	81.63	57	82			
1969	2,351.78	1,361	2,159	193	20.18	10
1970	2,957.23	1,697	2,691	266	20.27	13
1971	6,114.64	3,477	5,514	601	20.37	30
1972	389.18	219	347	42	20.47	2
1973	13,018.55	7,262	11,517	1,502	20.57	73
1974	104.94	58	92	13	20.66	1
1975	23,028.78	12,583	19,956	3,073	20.76	148
1976	21,371.15	11,551	18,320	3,051	20.85	146
1977	39,060.97	20,862	33,087	5,974	20.95	285
1978	70,699.32	37,315	59,181	11,518	21.04	547
1979	28,658.21	14,931	23,680	4,978	21.14	235
1980	40,098.91	20,603	32,676	7,423	21.24	349
1981	26,785.41	13,559	21,504	5,281	21.35	247
1982	33,625.42	16,766	26,590	7,035	21.45	328
1983	46,110.16	22,603	35,848	10,262	21.57	476
1984	66,845.09	32,173	51,026	15,819	21.69	729
1985	98,597.44	46,558	73,840	24,757	21.81	1,135
1986	57,624.11	26,645	42,258	15,366	21.94	700

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1987	109,180.20	49,328	78,233	30,947	22.08	1,402
1988	104,278.48	45,976	72,917	31,361	22.22	1,411
1989	215,544.55	92,512	146,722	68,823	22.37	3,077
1990	67,511.53	28,152	44,648	22,864	22.52	1,015
1991	199,366.15	80,524	127,709	71,657	22.68	3,159
1992	237,296.81	92,546	146,776	90,521	22.85	3,962
1993	177,533.05	66,664	105,728	71,805	23.02	3,119
1994	400,207.28	144,115	228,563	171,644	23.19	7,402
1995	149,255.04	51,299	81,359	67,896	23.37	2,905
1996	240,571.92	78,571	124,612	115,960	23.55	4,924
1997	160,110.36	49,410	78,363	81,747	23.73	3,445
1998	36,521.04	10,562	16,751	19,770	23.92	827
1999	91,266.78	24,505	38,865	52,402	24.11	2,173
2000	84,757.96	20,961	33,244	51,514	24.29	2,121
2001	31,146.69	6,986	11,080	20,067	24.48	820
2002	39,424.63	7,877	12,493	26,932	24.67	1,092
2003	38,193.96	6,650	10,546	27,648	24.85	1,113
2004	7,961.30	1,170	1,856	6,105	25.03	244
2005	9,099.25	1,073	1,702	7,397	25.21	293
2006	152,165.03	13,193	20,923	131,242	25.39	5,169
2007	8,350.00	448	710	7,640	25.56	299
2008	34,297.71	641	1,017	33,281	25.72	1,294
	3,171,562.64	1,163,443	1,845,185	1,326,377		56,720

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

2000	95,746.19	24,846	39,405	56,341	22.83	2,468
2001	389.94	92	146	244	23.00	11
2003	1,866.05	343	544	1,322	23.32	57
	98,002.18	25,281	40,095	57,907		2,536

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1947	503.28	405	503			
1950	2,634.51	2,109	2,635			
1953	765.93	609	766			
1958	3,288.07	2,581	3,288			
1960	1,611.30	1,257	1,611			
1962	1,240.35	961	1,240			
1963	2,422.67	1,872	2,423			
1965	5,957.62	4,569	5,958			
1966	598.10	457	598			
1967	961.45	731	961			
1969	5,166.88	3,895	5,167			
1970	2,849.78	2,138	2,850			
1971	5,242.49	3,914	5,242			
1972	1,346.71	1,000	1,347			
1973	3,957.28	2,922	3,957			
1974	860.23	631	860			
1975	32,279.34	23,551	32,279			
1976	6,372.74	4,619	6,373			
1977	19,931.51	14,347	19,932			
1978	31,667.90	22,624	31,668			
1979	3,135.85	2,223	3,136			
1980	7,555.20	5,308	7,555			
1981	25,010.31	17,417	25,010			
1983	29,060.21	19,819	29,060			
1984	13,636.81	9,195	13,637			
1985	13,148.23	8,757	13,148			
1986	16,910.31	11,113	16,910			
1987	19,705.01	12,757	19,705			
1988	42,921.92	27,358	42,922			
1989	427,815.88	267,941	427,816			
1990	21,673.83	13,316	21,674			
1991	63,712.36	38,329	62,615	1,097	10.76	102
1992	120,322.27	70,737	115,558	4,764	10.80	441
1993	47,487.04	27,215	44,459	3,028	10.84	279
1994	87,906.89	48,964	79,989	7,918	10.88	728
1995	58,024.06	31,310	51,149	6,875	10.92	630
1996	82,146.73	42,766	69,864	12,283	10.96	1,121

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1997	49,880.11	24,940	40,743	9,137	11.00	831
1998	73,738.99	35,196	57,497	16,242	11.04	1,471
1999	65,739.90	29,767	48,628	17,112	11.07	1,546
2000	17,480.74	7,438	12,151	5,330	11.11	480
2001	90,367.29	35,695	58,313	32,054	11.15	2,875
2002	140,220.89	50,690	82,809	57,412	11.18	5,135
2003	71,790.02	23,253	37,987	33,803	11.21	3,015
2004	47,097.54	13,272	21,682	25,416	11.24	2,261
2005	247,298.78	57,843	94,494	152,805	11.27	13,559
2006	178,500.87	31,916	52,139	126,362	11.30	11,182
2007	40,402.52	4,671	7,631	32,772	11.32	2,895
2008	83,325.69	3,450	5,636	77,690	11.35	6,845
	2,315,674.39	1,067,848	1,693,575	622,100		55,396

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. 0

1958	48,260.61	37,885	48,261
1994	10,149.94	5,654	10,150
2005	0.01		
	58,410.56	43,539	58,411

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. 0

1960	20,776.04	16,212	20,776
1991	2,751.80	1,655	2,752
	23,527.84	17,867	23,528

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1964	28,807.72	22,173	28,808			
1985	3,339.55	2,224	3,340			
1993	610.11	350	609			
	32,757.38	24,747	32,757			
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1978	1,294.02	647	1,032	262	23.09	11
1980	1,205,770.40	585,884	934,864	270,906	23.33	11,612
1981	8,326.12	3,982	6,354	1,972	23.46	84
1982	7,151.30	3,364	5,368	1,783	23.60	76
1983	21,563.58	9,962	15,896	5,668	23.74	239
1984	9,528.04	4,320	6,893	2,635	23.88	110
1985	12,458.57	5,535	8,832	3,627	24.03	151
1986	10,748.78	4,670	7,452	3,297	24.19	136
1987	13,541.08	5,744	9,165	4,376	24.36	180
1988	7,915.58	3,272	5,221	2,695	24.53	110
1989	10,076.61	4,051	6,464	3,613	24.71	146
1990	28,404.68	11,075	17,672	10,733	24.90	431
1991	16,104.11	6,073	9,690	6,414	25.09	256
1992	32,626.41	11,863	18,929	13,697	25.29	542
1993	47,564.33	16,628	26,532	21,032	25.49	825
1994	70,089.97	23,459	37,432	32,658	25.70	1,271
1995	247,127.88	78,784	125,712	121,416	25.92	4,684
1996	100,455.54	30,358	48,441	52,015	26.14	1,990
1997	35,648.28	10,156	16,205	19,443	26.36	738
1998	900.15	240	383	517	26.59	19
1999	16,985.44	4,192	6,689	10,296	26.82	384
2000	114,721.05	25,984	41,461	73,260	27.05	2,708
2001	17,405.09	3,570	5,696	11,709	27.28	429
2002	65,139.15	11,868	18,937	46,202	27.52	1,679
2003	116,185.66	18,369	29,311	86,875	27.75	3,131
2004	57,957.91	7,703	12,291	45,667	27.98	1,632

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2005	31,920.39	3,400	5,425	26,495	28.20	940
2006	93,787.77	7,297	11,644	82,144	28.43	2,889
2007	22,834.18	1,094	1,746	21,088	28.65	736
2008	167,033.47	2,739	4,370	162,663	28.86	5,636
	2,591,265.54	906,283	1,446,107	1,145,158		43,775

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1975	149.42	87	139	10	18.54	1
1977	8,581.92	4,875	7,779	803	18.68	43
1978	1,933.13	1,085	1,731	202	18.76	11
1979	3,204.07	1,778	2,837	367	18.83	19
1980	5,511.87	3,019	4,817	695	18.91	37
1981	7,877.27	4,257	6,793	1,084	18.99	57
1982	10,861.37	5,784	9,229	1,632	19.08	86
1983	26,666.38	13,981	22,309	4,357	19.16	227
1984	7,144.06	3,681	5,874	1,270	19.26	66
1985	20,164.44	10,203	16,280	3,884	19.36	201
1986	12,383.18	6,145	9,805	2,578	19.46	132
1987	8,174.58	3,970	6,335	1,840	19.57	94
1988	57,368.08	27,227	43,445	13,923	19.68	707
1989	16,325.11	7,555	12,055	4,270	19.80	216
1990	23,358.05	10,518	16,783	6,575	19.92	330
1991	12,527.46	5,475	8,736	3,791	20.05	189
1992	56,158.18	23,749	37,895	18,263	20.18	905
1993	104,360.98	42,600	67,974	36,387	20.31	1,792
1994	10,902.49	4,277	6,825	4,077	20.45	199
1995	33,121.68	12,431	19,835	13,287	20.59	645
1996	163,308.68	58,350	93,106	70,203	20.74	3,385
1997	26,729.34	9,045	14,433	12,296	20.88	589
1998	17,655.26	5,618	8,964	8,691	21.02	413
1999	64,668.66	19,168	30,585	34,084	21.17	1,610
2000	91,770.45	25,118	40,080	51,690	21.31	2,426

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2001	131,522.81	32,762	52,277	79,246	21.46	3,693
2002	67,924.64	15,147	24,169	43,756	21.60	2,026
2003	82,190.27	16,035	25,586	56,604	21.74	2,604
2004	100,843.23	16,659	26,582	74,261	21.88	3,394
2005	38,199.12	5,084	8,112	30,087	22.01	1,367
2006	86,684.31	8,538	13,624	73,060	22.14	3,300
2007	158,543.10	9,766	15,583	142,960	22.26	6,422
2008	70,289.09	1,476	2,355	67,934	22.38	3,035
	1,527,102.68	415,463	662,932	864,167		40,221

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1973	198,566.12	117,372	187,284	11,282	18.39	613
1975	8,886.87	5,153	8,222	665	18.54	36
1976	9,645.98	5,537	8,835	811	18.61	44
1977	25,028.05	14,216	22,684	2,344	18.68	125
1978	10,389.61	5,834	9,309	1,081	18.76	58
1979	18,465.35	10,248	16,352	2,113	18.83	112
1980	7,342.86	4,022	6,418	925	18.91	49
1981	7,964.10	4,304	6,868	1,096	18.99	58
1982	1,156.45	616	983	173	19.08	9
1984	21,042.96	10,843	17,302	3,741	19.26	194
1985	18,257.66	9,238	14,741	3,517	19.36	182
1986	18,582.42	9,221	14,713	3,869	19.46	199
1987	12,304.78	5,976	9,536	2,769	19.57	141
1988	27,480.71	13,042	20,810	6,671	19.68	339
1989	4,405.58	2,039	3,254	1,152	19.80	58
1990	24,138.52	10,870	17,345	6,794	19.92	341
1991	17,348.75	7,581	12,096	5,253	20.05	262
1992	41,221.75	17,433	27,817	13,405	20.18	664
1993	891.43	364	581	310	20.31	15
1994	3,462.46	1,358	2,167	1,295	20.45	63
1995	1,262.20	474	756	506	20.59	25

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1996	15,290.10	5,463	8,717	6,573	20.74	317
1997	7,771.17	2,630	4,197	3,574	20.88	171
1999	68,240.28	20,226	32,273	35,967	21.17	1,699
2000	31,162.38	8,529	13,609	17,553	21.31	824
2003	17,550.96	3,424	5,463	12,088	21.74	556
2007	3,617.25	223	356	3,261	22.26	146
2008	960.59	20	32	929	22.38	42
	622,437.34	296,256	472,720	149,717		7,342

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1977	324,456.21	184,291	294,063	30,393	18.68	1,627
1979	4,847.75	2,691	4,294	554	18.83	29
1982	9,029.36	4,808	7,672	1,357	19.08	71
1983	19,233.50	10,084	16,090	3,144	19.16	164
1984	3,815.42	1,966	3,137	678	19.26	35
1985	1,518.85	769	1,227	292	19.36	15
1986	3,249.41	1,612	2,572	677	19.46	35
1987	5,273.73	2,561	4,086	1,188	19.57	61
1988	242,516.81	115,098	183,656	58,861	19.68	2,991
1989	9,770.93	4,522	7,216	2,555	19.80	129
1990	10,214.50	4,600	7,340	2,875	19.92	144
1991	5,578.58	2,438	3,890	1,689	20.05	84
1992	4,131.23	1,747	2,788	1,343	20.18	67
1994	812.37	319	509	303	20.45	15
1996	28,641.94	10,234	16,330	12,312	20.74	594
1997	23,530.29	7,963	12,706	10,824	20.88	518
1999	7,465.42	2,213	3,531	3,934	21.17	186
2000	13,414.06	3,671	5,858	7,556	21.31	355
2001	2,065.02	514	820	1,245	21.46	58
2003	1,412.18	276	440	972	21.74	45
2006	16,648.95	1,640	2,617	14,032	22.14	634
	737,626.51	364,017	580,842	156,784		7,857

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-L1						
NET SALVAGE PERCENT.. 0						
1988	3,817.47	1,096	1,749	2,068	39.21	53
1989	2,414.21	668	1,066	1,348	39.78	34
1991	22,981.75	5,858	9,347	13,635	40.98	333
1993	9,815.26	2,272	3,625	6,190	42.27	146
1995	20,381.36	4,207	6,713	13,668	43.65	313
1997	43,963.48	7,896	12,599	31,364	45.12	695
1998	695,430.40	115,302	183,981	511,449	45.88	11,148
1999	260,935.55	39,558	63,121	197,815	46.66	4,239
2000	168,296.44	23,040	36,764	131,532	47.47	2,771
2001	244,158.76	29,787	47,530	196,629	48.29	4,072
2002	154,522.89	16,457	26,259	128,264	49.14	2,610
2003	91,736.74	8,339	13,306	78,431	50.00	1,569
2004	220,288.37	16,544	26,398	193,890	50.87	3,811
2005	22,358.40	1,312	2,094	20,264	51.77	391
2006	81,814.50	3,469	5,535	76,280	52.67	1,448
2007	281,096.73	7,168	11,438	269,659	53.60	5,031
2008	272,644.69	2,317	3,697	268,948	54.53	4,932
	2,596,657.00	285,290	455,222	2,141,434		43,596
	14,954,567.66	4,784,734	7,588,443	7,366,120		293,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.1	1.96

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2001	1,267,185.72	284,230	1,147,648	119,538	24.48	4,883
	1,267,185.72	284,230	1,147,648	119,538		4,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.5	0.39

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1985	219,307,286.15	91,533,379	138,841,966	91,430,684	33.09	2,763,091
1986	115,824.98	47,090	71,428	50,188	33.19	1,512
1987	2,530,829.68	1,000,766	1,518,007	1,139,364	33.29	34,225
1988	385,180.95	147,863	224,285	180,155	33.39	5,395
1989	209,426.92	77,866	118,111	101,787	33.49	3,039
1990	532,364.02	191,340	290,233	268,749	33.58	8,003
1991	782,520.10	271,061	411,158	410,488	33.68	12,188
1992	259,793.82	86,472	131,165	141,619	33.78	4,192
1993	547,017.41	174,493	264,679	309,689	33.87	9,143
1994	3,204,927.39	975,564	1,479,779	1,885,395	33.97	55,502
1995	1,065,541.50	308,346	467,713	651,106	34.06	19,116
1996	1,566,019.59	428,181	649,484	994,837	34.16	29,123
1997	166,141.34	42,705	64,777	109,671	34.25	3,202
1998	180,511.90	43,271	65,635	123,902	34.35	3,607
1999	186,553.62	41,370	62,752	133,129	34.44	3,866
2000	8,261.98	1,678	2,545	6,130	34.53	178
2001	617,858.85	113,207	171,718	477,034	34.63	13,775
2002	980,818.92	159,422	241,819	788,041	34.72	22,697
2003	606,117.33	85,472	129,648	506,775	34.81	14,558
2004	773,769.00	91,483	138,765	673,692	34.90	19,303
2005	669,278.96	63,247	95,936	606,807	34.99	17,342
2006	68,851.55	4,771	7,237	65,057	35.08	1,855
2007	120,826.72	5,189	7,871	118,997	35.17	3,383
2008	741,850.97	10,905	16,541	762,403	35.27	21,616
	235,627,573.65	95,905,141	145,473,252	101,935,699		3,069,911
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.2	1.30

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1985	271,319,214.75	115,350,008	181,944,869	102,940,306	30.37	3,389,539
1986	2,514,625.88	1,038,717	1,638,398	1,001,959	30.62	32,722
1987	1,478,404.35	592,367	934,357	617,968	30.87	20,018
1988	1,379,907.38	535,659	844,910	603,993	31.10	19,421
1989	666,040.17	249,945	394,245	305,097	31.32	9,741
1990	1,234,126.07	446,544	704,347	591,485	31.54	18,753
1991	2,766,257.34	963,155	1,519,212	1,385,358	31.75	43,633
1992	950,906.63	317,508	500,814	497,638	31.95	15,576
1993	3,203,418.49	1,022,531	1,612,868	1,750,721	32.15	54,455
1994	2,737,847.53	832,237	1,312,711	1,562,029	32.34	48,300
1995	887,092.75	255,775	403,441	528,006	32.52	16,236
1996	1,886,118.26	513,326	809,684	1,170,740	32.69	35,813
1997	1,071,351.79	273,580	431,526	693,393	32.86	21,101
1998	153,985.83	36,622	57,765	103,920	33.02	3,147
1999	486,763.53	106,871	168,571	342,531	33.18	10,323
2000	4,235,741.37	849,478	1,339,906	3,107,622	33.33	93,238
2001	495,005.92	89,606	141,338	378,418	33.47	11,306
2002	2,012,548.24	322,259	508,308	1,604,868	33.61	47,750
2003	3,095,518.52	429,689	677,761	2,572,533	33.74	76,246
2004	1,801,159.98	209,169	329,928	1,561,290	33.87	46,097
2005	1,236,492.07	114,641	180,827	1,117,490	33.99	32,877
2006	3,602,085.61	243,951	384,791	3,397,399	34.11	99,601
2007	6,154,071.69	257,179	405,656	6,056,119	34.22	176,976
2008	8,803,127.72	124,784	196,825	9,046,459	34.33	263,515
	324,171,811.87	125,175,601	197,443,058	142,937,342		4,586,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.2	1.41

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -10						
1985	91,831,841.87	46,032,547	66,890,777	34,124,249	25.47	1,339,782
1986	22,923.43	11,153	16,207	9,009	25.92	348
1987	100,541.57	47,435	68,929	41,667	26.36	1,581
1988	21,004.42	9,589	13,934	9,171	26.80	342
1989	37,959.21	16,723	24,301	17,454	27.24	641
1990	107,563.60	45,636	66,315	52,005	27.68	1,879
1991	242,877.64	98,958	143,798	123,367	28.11	4,389
1992	73,973.11	28,854	41,928	39,442	28.54	1,382
1993	77,596.80	28,893	41,985	43,371	28.96	1,498
1994	663,125.72	234,806	341,201	388,237	29.37	13,219
1995	6,174.04	2,068	3,005	3,786	29.78	127
1996	1,513,204.20	477,219	693,455	971,070	30.18	32,176
1998	13,409.69	3,676	5,342	9,409	30.95	304
1999	87,739.91	22,150	32,187	64,327	31.32	2,054
2000	391,270.38	90,039	130,837	299,560	31.68	9,456
2001	240,447.36	49,698	72,217	192,275	32.03	6,003
2002	16,840.92	3,073	4,465	14,060	32.37	434
2003	8,068.86	1,272	1,848	7,028	32.69	215
2005	50,002.26	5,220	7,585	47,417	33.30	1,424
2006	82,503.71	6,289	9,139	81,615	33.58	2,430
2007	15,064.42	703	1,022	15,549	33.85	459
2008	231,792.06	3,697	5,372	249,599	34.10	7,320
	95,835,925.18	47,219,698	68,615,849	36,803,667		1,427,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	1.49

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	64,754,468.04	29,508,611	34,830,360	29,924,108	25.47	1,174,877
1986	114,044.19	50,442	59,539	54,505	25.92	2,103
1987	567,114.38	243,235	287,101	280,013	26.36	10,623
1988	106,657.00	44,263	52,246	54,411	26.80	2,030
1989	34,618.21	13,865	16,365	18,253	27.24	670
1990	228,467.79	88,120	104,012	124,456	27.68	4,496
1991	1,347,907.18	499,265	589,305	758,602	28.11	26,987
1992	84,794.24	30,068	35,491	49,303	28.54	1,728
1993	212,221.82	71,837	84,793	127,429	28.96	4,400
1994	676,498.80	217,765	257,038	419,461	29.37	14,282
1995	236,717.11	72,080	85,079	151,638	29.78	5,092
1996	457,616.51	131,199	154,860	302,757	30.18	10,032
1997	425,774.63	114,235	134,837	290,938	30.57	9,517
1998	97,826.87	24,378	28,774	69,053	30.95	2,231
1999	273,434.84	62,753	74,070	199,365	31.32	6,365
2000	313,332.18	65,549	77,371	235,961	31.68	7,448
2001	151,912.22	28,544	33,692	118,220	32.03	3,691
2002	531,738.10	88,215	104,124	427,614	32.37	13,210
2003	15,089.37	2,162	2,552	12,537	32.69	384
2004	532,984.74	63,692	75,179	457,806	33.00	13,873
2005	837,110.26	79,442	93,769	743,341	33.30	22,323
2006	1,762,053.12	122,110	144,132	1,617,921	33.58	48,181
2007	25,394.07	1,077	1,271	24,123	33.85	713
2008	629,894.44	9,133	10,780	619,114	34.10	18,156
	74,417,670.11	31,632,040	37,336,740	37,080,929		1,403,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.4	1.89

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	18,386,148.42	7,043,733	7,562,813	10,823,335	23.59	458,810
1986	184,476.86	68,404	73,445	111,032	23.93	4,640
1987	925,713.45	331,961	356,425	569,288	24.25	23,476
1988	534,841.20	185,216	198,865	335,976	24.56	13,680
1989	1,412,732.40	471,288	506,019	906,713	24.87	36,458
1990	961,319.69	308,199	330,911	630,409	25.17	25,046
1991	747,911.69	229,908	246,851	501,061	25.46	19,680
1992	531,094.46	156,142	167,649	363,445	25.74	14,120
1993	1,100,073.52	308,571	331,311	768,763	26.01	29,556
1994	2,004,852.05	533,892	573,237	1,431,615	26.28	54,475
1995	1,225,059.25	308,715	331,465	893,594	26.53	33,682
1996	1,287,877.25	305,613	328,135	959,742	26.78	35,838
1997	92,514.30	20,538	22,052	70,462	27.02	2,608
1998	646,052.52	133,216	143,033	503,020	27.25	18,459
1999	1,616,834.57	307,522	330,184	1,286,651	27.47	46,838
2000	614,700.82	106,651	114,511	500,190	27.68	18,070
2001	689,000.27	107,553	115,479	573,521	27.89	20,564
2002	1,103,419.25	152,382	163,611	939,808	28.09	33,457
2003	377,270.10	45,008	48,325	328,945	28.28	11,632
2004	2,768,257.79	276,549	296,929	2,471,329	28.46	86,835
2005	429,289.32	34,086	36,598	392,691	28.64	13,711
2006	249,557.72	14,524	15,594	233,964	28.81	8,121
2007	943,378.84	33,867	36,363	907,016	28.98	31,298
2008	645,337.99	7,873	8,453	636,885	29.14	21,856
	39,477,713.73	11,491,411	12,338,258	27,139,455		1,062,910
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.5	2.69

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1983	92,027.38	50,363	80,254	16,375	19.38	845
1986	14,958.54	7,713	12,291	3,415	19.54	175
1987	503.81	254	405	124	19.59	6
1988	36,819.61	18,124	28,881	9,780	19.64	498
1989	15,296.49	7,335	11,688	4,373	19.69	222
1990	32,827.76	15,311	24,398	10,071	19.73	510
1991	58,679.30	26,561	42,325	19,288	19.77	976
1992	158,564.11	69,461	110,686	55,806	19.81	2,817
1995	57,947.08	22,543	35,922	24,922	19.93	1,250
1996	28,633.25	10,625	16,931	13,134	19.96	658
1997	42,623.83	14,988	23,884	20,871	20.00	1,044
1999	1,028.19	318	507	573	20.06	29
2001	15,559.53	4,066	6,479	9,859	20.13	490
2002	22,906.36	5,373	8,562	15,490	20.16	768
2004	11,381.79	1,990	3,171	8,780	20.22	434
2006	10,932.59	1,151	1,834	9,645	20.28	476
	600,689.62	256,176	408,218	222,506		11,198
WEST GARDER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -5						
2003	1,119,849.32	176,376	281,051	894,791	26.91	33,251
2006	9,456.99	743	1,184	8,746	27.08	323
	1,129,306.31	177,119	282,235	903,537		33,574
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -5						
2003	804,984.51	126,785	202,030	643,204	26.91	23,902
2004	3,543.77	471	750	2,971	26.96	110
2006	12,128.90	953	1,519	11,216	27.08	414
	820,657.18	128,209	204,299	657,391		24,426

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2001	83,251.84	19,039	30,337	57,077	23.52	2,427
2002	1,060.04	217	346	767	23.57	33
	84,311.88	19,256	30,683	57,844		2,460
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2000	371,491.74	90,690	144,511	245,555	24.30	10,105
2006	8,852.25	770	1,227	8,068	24.58	328
2008	38,183.66	718	1,144	38,949	24.67	1,579
	418,527.65	92,178	146,882	292,572		12,012
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2000	45,809.97	11,183	17,822	30,278	24.30	1,246
	3,099,302.61	684,121	1,090,139	2,164,128		84,916
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.5	2.74

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	1,862,413.65	232,802	299,255	1,563,159	17.50	89,323
	1,862,413.65	232,802	299,255	1,563,159		89,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	4.80

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1972	110,110.54	80,352	110,365	10,757	14.57	738
1973	548.23	395	543	60	14.88	4
1975	266,761.01	186,538	256,213	37,224	15.48	2,405
1976	77,582.45	53,432	73,390	11,951	15.77	758
1977	179,568.23	121,754	167,231	30,294	16.05	1,887
1980	13,296.12	8,575	11,778	2,848	16.83	169
1981	3,199.04	2,026	2,783	736	17.08	43
1982	0.05					
1983	5,118.16	3,120	4,285	1,345	17.53	77
1986	12,201.66	6,967	9,569	3,853	18.14	212
1987	8,434.18	4,703	6,460	2,818	18.32	154
1990	99,672.21	51,158	70,266	39,373	18.83	2,091
1992	108,948.55	52,396	71,967	47,876	19.12	2,504
1996	12,134.17	4,920	6,758	6,590	19.63	336
1998	67,242.18	24,305	33,383	40,583	19.84	2,046
1999	58,605.07	19,772	27,157	37,309	19.94	1,871
	1,023,421.85	620,413	852,148	273,617		15,295
WEST GARDER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2003	1,614,056.89	283,896	389,938	1,385,525	26.74	51,815
2006	87,496.05	7,623	10,470	85,776	27.21	3,152
	1,701,552.94	291,519	400,408	1,471,301		54,967
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2003	1,076,846.30	189,406	260,154	924,377	26.74	34,569

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2001	577,430.96	145,518	199,870	435,304	23.38	18,619
2008	79,609.96	1,708	2,346	85,225	24.14	3,530
	657,040.92	147,226	202,216	520,529		22,149
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	1,521,493.58	411,214	564,810	1,108,833	24.01	46,182
2003	28,283.20	5,392	7,406	23,706	24.43	970
	1,549,776.78	416,606	572,216	1,132,539		47,152
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	307,033.68	82,982	113,977	223,760	24.01	9,319
	6,315,672.47	1,748,152	2,401,119	4,546,123		183,451
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.8	2.90

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1972	3,842,585.13	2,846,357	3,907,151	319,693	11.34	28,192
1973	388.30	284	390	37	11.64	3
1975	3,907,831.39	2,775,615	3,810,045	488,570	12.21	40,014
1976	4,721,755.48	3,306,456	4,538,722	655,209	12.48	52,501
1977	5,486,746.40	3,784,813	5,195,356	840,065	12.76	65,836
1979	3,327.22	2,226	3,056	604	13.29	45
1986	775.10	456	626	227	15.03	15
1988	1,877.53	1,054	1,447	618	15.50	40
1990	272,346.62	144,997	199,035	100,546	15.96	6,300
1993	244,355.73	118,053	162,049	106,742	16.64	6,415
1996	88,719.17	37,690	51,736	45,855	17.31	2,649
1998	484,820.94	184,310	253,000	280,303	17.74	15,801
2000	549,982.46	181,071	248,553	356,428	18.17	19,616
2001	654,437.14	196,887	270,264	449,617	18.38	24,462
2002	16,160.38	4,368	5,996	11,780	18.60	633
2006	262,942.51	32,163	44,150	245,087	19.43	12,614
2007	67,772.99	5,226	7,174	67,376	19.63	3,432
2008	665,984.90	18,022	24,738	707,845	19.84	35,678
	21,272,809.39	13,640,048	18,723,488	4,676,602		314,246

WEST GARDER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -10

2002	2,626.31	590	810	2,079	23.24	89
2003	59,090,118.79	11,569,845	15,881,751	49,117,380	23.60	2,081,245
2005	2,331.97	309	424	2,141	24.34	88
2006	278.48	27	37	269	24.70	11
2007	4,278.76	259	356	4,351	25.07	174
	59,099,634.31	11,571,030	15,883,378	49,126,220		2,081,607

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2003	14,147,257.41	2,770,033	3,802,381	11,759,602	23.60	498,288
2005	7,948.02	1,052	1,444	7,299	24.34	300
2007	4,278.76	259	356	4,351	25.07	174
	14,159,484.19	2,771,344	3,804,181	11,771,252		498,762
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1996	258,373.80	101,378	139,160	145,051	19.37	7,488
2000	2,467.09	738	1,013	1,701	20.53	83
2001	16,581,652.02	4,516,179	6,199,292	12,040,525	20.82	578,315
2002	5,785.93	1,411	1,937	4,428	21.10	210
2004	4,951,543.42	894,892	1,228,405	4,218,293	21.67	194,660
2005	329,737.84	47,878	65,721	296,991	21.96	13,524
2006	60,618.88	6,541	8,979	57,702	22.24	2,595
2007	49,279.39	3,323	4,561	49,646	22.52	2,205
2008	957,556.07	22,646	31,086	1,022,226	22.80	44,834
	23,197,014.44	5,594,986	7,680,154	17,836,563		843,914
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	12,008,542.24	3,520,304	4,832,268	8,377,128	21.06	397,774
2007	121,417.25	7,960	10,927	122,632	23.19	5,288
	12,129,959.49	3,528,264	4,843,195	8,499,760		403,062

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	12,864,035.34	3,771,092	5,176,518	8,973,921	21.06	426,112
2005	1,357.01	193	265	1,228	22.58	54
2008	105,930.04	2,424	3,327	113,196	23.49	4,819
	12,971,322.39	3,773,709	5,180,110	9,088,345		430,985
	142,830,224.21	40,879,381	56,114,506	100,998,742		4,572,576
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.1	3.20

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	83,379,978.66	10,422,497	14,261,596	69,118,383	17.50	3,949,622
	83,379,978.66	10,422,497	14,261,596	69,118,383		3,949,622
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	4.74

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1966	111,447.37	83,162	111,447			
1967	46.67	34	47			
1972	587,056.34	402,897	587,056			
1973	12,655.02	8,551	12,655			
1975	665,882.99	435,687	665,883			
1976	801,007.29	515,448	801,007			
1977	970,281.73	613,703	970,282			
1979	20,630.26	12,595	20,630			
1980	8,377.35	5,020	8,377			
1981	10,712.41	6,295	10,712			
1982	30,456.48	17,543	30,456			
1983	4,921.07	2,776	4,921			
1984	1,281.76	708	1,282			
1985	99,012.57	53,437	99,013			
1986	8,072.86	4,256	8,073			
1987	4,440.19	2,283	4,440			
1988	14,843.03	7,433	14,511	332	18.67	18
1989	7,921.25	3,858	7,531	390	18.86	21
1990	24,441.67	11,554	22,555	1,887	19.04	99
1991	20,162.66	9,230	18,019	2,144	19.21	112
1992	28,616.98	12,657	24,709	3,908	19.37	202
1993	1,764.35	752	1,468	296	19.52	15
1994	172,831.32	70,705	138,029	34,802	19.66	1,770
1996	18,240.73	6,789	13,253	4,988	19.92	250
1999	851.87	264	515	337	20.24	17
2000	5,099.64	1,456	2,842	2,258	20.34	111
2001	73,019.08	19,007	37,105	35,914	20.43	1,758
2002	26,637.79	6,223	12,149	14,489	20.51	706
2006	42,716.06	4,455	8,697	34,019	20.79	1,636
2007	43,693.85	2,862	5,587	38,107	20.84	1,829
	3,817,122.64	2,321,640	3,643,251	173,871		8,544

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST GARDER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2003	3,623,935.28	585,266	918,433	2,705,502	27.26	99,248
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2003	950,357.98	153,483	240,854	709,504	27.26	26,027
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2001	1,360,322.58	314,371	493,329	866,994	23.79	36,444
2006	25,284.77	2,278	3,575	21,710	24.35	892
	1,385,607.35	316,649	496,904	888,704		37,336
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	1,142,490.56	283,566	444,989	697,502	24.44	28,539
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	721,311.87	179,030	280,944	440,368	24.44	18,018
	11,640,825.68	3,839,634	6,025,375	5,615,451		217,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	1.87

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	69,349.45	8,669	6,999	62,350	17.50	3,563
	69,349.45	8,669	6,999	62,350		3,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	5.14

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
1948	544.05	437	444	127	14.11	9
1949	9,345.94	7,431	7,542	2,271	14.57	156
1951	33,299.23	25,915	26,301	8,663	15.53	558
1952	379.10	292	296	102	16.03	6
1953	37,579.93	28,576	29,002	10,457	16.55	632
1954	5,856.56	4,399	4,465	1,684	17.08	99
1955	35,996.33	26,695	27,093	10,703	17.62	607
1956	425.74	312	317	130	18.18	7
1957	1,743.83	1,259	1,278	553	18.75	29
1958	2,875.90	2,046	2,076	944	19.34	49
1959	24,524.78	17,197	17,453	8,298	19.93	416
1960	2,064.41	1,426	1,447	721	20.54	35
1962	7,302.86	4,883	4,956	2,712	21.79	124
1963	10,642.64	6,995	7,099	4,076	22.44	182
1964	9,672.71	6,248	6,341	3,815	23.09	165
1965	47,109.13	29,877	30,322	19,143	23.76	806
1966	16,351.24	10,178	10,330	6,839	24.43	280
1967	42,004.42	25,647	26,029	18,076	25.11	720
1968	102,174.79	61,130	62,041	45,243	25.81	1,753
1969	22,073.13	12,937	13,130	10,047	26.51	379
1970	75,538.94	43,322	43,967	35,349	27.23	1,298
1972	701.30	384	390	346	28.68	12
1973	51,679.85	27,658	28,070	26,194	29.42	890
1975	9,282.82	4,724	4,794	4,953	30.92	160
1976	244,141.50	120,945	122,747	133,602	31.69	4,216
1977	110,937.38	53,466	54,262	62,222	32.46	1,917
1979	117,552.37	53,420	54,216	69,214	34.03	2,034
1981	1,151.30	491	498	711	35.63	20
1983	2,821.23	1,123	1,140	1,822	37.25	49
1985	154,779.18	57,125	57,976	104,542	38.91	2,687
1986	259,664.22	92,073	93,444	179,203	39.74	4,509
1989	1,050.55	325	330	773	42.30	18
1991	53,844.43	15,050	15,274	41,263	44.03	937
1993	77,673.97	19,329	19,617	61,941	45.78	1,353
1994	78,594.29	18,337	18,610	63,914	46.67	1,369
1995	23,990.83	5,222	5,300	19,890	47.56	418
1997	4,573.96	852	865	3,938	49.35	80
1998	46,490.74	7,923	8,041	40,774	50.26	811
2000	130,105.20	18,033	18,302	118,308	52.08	2,272

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
2001	238,492.97	29,224	29,659	220,759	53.00	4,165
2002	167,818.38	17,850	18,116	158,093	53.92	2,932
2003	200,025.23	18,020	18,288	191,738	54.85	3,496
2004	8,605.81	637	646	8,390	55.77	150
2005	43,759.49	2,518	2,556	43,391	56.71	765
2006	122,085.84	5,038	5,113	123,077	57.64	2,135
	2,637,328.50	886,969	900,183	1,869,011		45,705
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.9	1.73

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -10						
1930	17,802.40	13,825	19,583			
1932	1,076.03	819	1,184			
1936	3,989.21	2,911	4,388			
1937	18.53	13	20			
1942	371.80	253	409			
1943	8,766.82	5,895	9,644			
1944	804.85	534	885			
1946	2,106.50	1,362	2,317			
1948	164,763.90	103,706	181,240			
1949	8,172.97	5,072	8,990			
1950	116,019.54	70,983	127,621			
1951	245,256.27	147,840	269,782			
1952	653,441.01	388,000	718,785			
1953	365,627.82	213,845	402,191			
1954	66,366.25	38,202	73,003			
1955	81,861.70	46,375	90,048			
1956	156,699.08	87,305	172,369			
1957	44,403.92	24,324	48,844			
1958	207,114.41	111,475	227,826			
1959	196,321.07	103,830	214,220	1,733	31.15	56
1960	276,390.32	143,502	296,071	7,958	31.68	251
1961	44,457.82	22,657	46,746	2,158	32.20	67
1962	124,972.89	62,480	128,908	8,562	32.73	262
1963	362,033.93	177,494	366,203	32,034	33.26	963
1964	450,925.83	216,611	446,908	49,110	33.80	1,453
1965	806,614.91	379,488	782,953	104,323	34.34	3,038
1966	484,986.51	223,370	460,853	72,632	34.88	2,082
1967	632,735.90	285,016	588,040	107,969	35.43	3,047
1968	889,556.46	391,698	808,145	170,367	35.98	4,735
1969	1,198,706.32	515,564	1,063,703	254,874	36.54	6,975
1970	936,172.24	393,174	811,190	218,599	37.09	5,894
1971	369,680.02	151,476	312,523	94,125	37.65	2,500
1972	446,526.78	178,396	368,064	123,115	38.21	3,222
1973	1,176,151.43	457,605	944,123	349,644	38.78	9,016
1974	208,024.72	78,762	162,500	66,327	39.35	1,686
1975	170,434.78	62,749	129,463	58,015	39.92	1,453
1976	126,162.61	45,131	93,114	45,665	40.49	1,128
1977	1,780,952.53	618,080	1,275,213	683,835	41.07	16,650
1978	4,954.45	1,667	3,439	2,011	41.65	48

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -10						
1979	1,257,255.67	409,639	845,160	537,821	42.23	12,736
1980	1,473,205.74	464,281	957,897	662,629	42.81	15,478
1981	53,060.02	16,150	33,320	25,046	43.40	577
1982	11,574.31	3,399	7,013	5,719	43.98	130
1983	425,698.49	120,439	248,488	219,780	44.57	4,931
1984	515,416.16	140,209	289,277	277,681	45.16	6,149
1985	6,725,096.34	1,756,931	3,624,871	3,772,735	45.75	82,464
1986	1,192,293.88	298,372	615,596	695,927	46.35	15,015
1987	43,582.15	10,437	21,533	26,407	46.94	563
1988	474,137.81	108,326	223,496	298,056	47.54	6,270
1989	875,372.80	190,464	392,962	569,948	48.13	11,842
1990	885,343.83	182,894	377,344	596,534	48.73	12,242
1991	2,889,911.90	565,209	1,166,130	2,012,773	49.33	40,802
1992	1,648,371.63	304,256	627,736	1,185,473	49.93	23,743
1993	2,352,436.67	408,336	842,472	1,745,208	50.53	34,538
1994	924,586.39	150,319	310,136	706,909	51.13	13,826
1995	1,136,633.68	172,291	355,468	894,829	51.73	17,298
1996	1,487,240.85	208,913	431,026	1,204,939	52.34	23,021
1997	801,598.73	103,783	214,123	667,636	52.94	12,611
1998	1,302,869.16	154,064	317,862	1,115,294	53.55	20,827
1999	2,310,302.59	247,272	510,168	2,031,165	54.16	37,503
2000	3,238,649.61	310,651	640,930	2,921,585	54.77	53,343
2001	2,899,891.74	245,621	506,762	2,683,119	55.38	48,449
2002	1,092,772.13	80,297	165,668	1,036,381	55.99	18,510
2003	4,768,145.39	297,389	613,568	4,631,392	56.60	81,827
2004	2,120,141.50	107,979	222,781	2,109,375	57.22	36,864
2005	2,175,613.80	86,633	178,740	2,214,435	57.83	38,292
2006	2,732,226.94	77,541	159,981	2,845,469	58.45	48,682
2007	4,819,313.44	82,169	169,529	5,131,716	59.07	86,875
2008	1,941,295.15	11,104	22,910	2,112,515	59.69	35,391
	67,405,463.03	13,086,857	26,754,455	47,391,552		905,325

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 52.3 1.34

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1948	615.87	616	616			
1949	4,750.97	4,751	4,751			
1951	79.38	79	79			
1952	11,918.85	11,919	11,919			
1953	5,510.92	5,511	5,511			
1954	10,728.78	10,729	10,729			
1955	1,551.22	1,551	1,551			
1957	14,383.20	14,383	14,383			
1958	10,529.62	10,530	10,530			
1959	5,450.63	5,451	5,451			
1960	30,016.56	30,017	30,017			
1961	5,547.94	5,548	5,548			
1962	11,679.80	11,680	11,680			
1963	22,232.25	22,232	22,232			
1964	51,436.60	51,437	51,437			
1965	63,093.11	63,093	63,093			
1966	44,942.29	44,942	44,942			
1967	103,617.49	103,617	103,617			
1968	100,996.97	100,997	100,997			
1969	58,828.26	58,828	58,828			
1970	110,880.91	110,881	110,881			
1971	15,795.09	15,795	15,795			
1972	9,901.33	9,901	9,901			
1973	48,203.07	48,203	48,203			
1974	41,810.26	41,810	41,810			
1975	4,448.50	4,449	4,449			
1976	16,492.89	16,493	16,493			
1977	177,205.02	177,205	177,205			
1978	24,015.50	24,016	24,016			
1979	99,573.33	99,046	25,472-	125,045	0.08	125,045
1980	49,375.96	48,487	12,470-	61,846	0.27	61,846
1981	11,582.52	11,235	2,889-	14,472	0.45	14,472
1982	8,869.75	8,491	2,184-	11,054	0.64	11,054
1983	86,912.98	82,107	21,116-	108,029	0.83	108,029
1984	39,555.52	36,866	9,481-	49,037	1.02	48,075
1985	181,024.71	166,416	42,799-	223,824	1.21	184,979
1986	130,963.02	118,744	30,538-	161,501	1.40	115,358
1987	18,019.83	16,097	4,140-	22,160	1.60	13,850
1988	38,275.87	33,656	8,656-	46,932	1.81	25,929

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1989	88,248.97	76,247	19,609-	107,858	2.04	52,872
1990	60,777.23	51,539	13,255-	74,032	2.28	32,470
1991	178,804.91	148,283	38,135-	216,940	2.56	84,742
1992	96,437.54	78,047	20,072-	116,510	2.86	40,738
1993	155,477.31	122,314	31,456-	186,933	3.20	58,417
1994	48,541.19	36,954	9,504-	58,045	3.58	16,214
1995	97,709.36	71,650	18,427-	116,136	4.00	29,034
1996	70,488.38	49,391	12,702-	83,190	4.49	18,528
1997	29,327.41	19,512	5,018-	34,345	5.02	6,842
1998	64,994.22	40,602	10,442-	75,436	5.63	13,399
1999	55,062.61	31,936	8,213-	63,276	6.30	10,044
2000	80,942.43	43,005	11,060-	92,002	7.03	13,087
2001	155,839.32	74,491	19,157-	174,996	7.83	22,349
2002	65,288.29	27,467	7,064-	72,352	8.69	8,326
2003	549,094.76	197,674	50,837-	599,932	9.60	62,493
2004	243,326.55	72,341	18,605-	261,932	10.54	24,851
2005	81,320.36	18,866	4,852-	86,172	11.52	7,480
2006	71,593.60	11,935	3,069-	74,663	12.50	5,973
2007	214,095.72	21,410	5,506-	219,602	13.50	16,267
2008	241,998.91	8,059	2,073-	244,072	14.50	16,833
	4,320,185.84	2,829,532	537,863	3,782,324		1,249,596
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	28.92

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
1920	21,657.31	23,208	25,989			
1922	352.25	374	423			
1929	5,329.16	5,459	6,395			
1944	1,151.51	1,048	1,382			
1948	35,988.13	31,349	43,186			
1949	80.96	70	97			
1952	38,014.59	31,494	45,618			
1953	169,622.09	138,636	203,547			
1954	5,767.11	4,649	6,921			
1955	154,064.78	122,408	184,878			
1956	32,974.53	25,815	39,569			
1963	19,190.70	13,373	21,484	1,545	29.35	53
1964	27,899.13	19,080	30,652	2,827	30.11	94
1965	17,445.26	11,702	18,799	2,135	30.87	69
1966	15,294.63	10,058	16,158	2,196	31.64	69
1967	155.52	100	161	26	32.41	1
1969	444,037.21	274,095	440,337	92,508	33.99	2,722
1970	39,044.30	23,567	37,861	8,992	34.79	258
1974	112.84	62	100	35	38.07	1
1977	184,516.88	92,997	149,401	72,019	40.60	1,774
1979	906,085.14	429,919	690,669	396,633	42.32	9,372
1990	72,777.04	22,191	35,650	51,682	52.21	990
1998	42,000.51	7,364	11,830	38,571	59.77	645
	2,233,561.58	1,289,018	2,011,107	669,169		16,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.7	0.72

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED. (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -40						
1948	107,356.45	108,937	150,299			
1949	644.19	647	902			
1950	9,604.49	9,541	13,446			
1951	18,323.01	18,003	25,652			
1953	207,366.13	199,154	290,313			
1954	8,609.43	8,170	12,053			
1955	23,476.19	22,014	32,791	76	16.51	5
1956	123,029.81	113,955	169,744	2,498	16.92	148
1957	24,710.49	22,597	33,660	935	17.34	54
1958	574,760.85	519,009	773,101	31,564	17.75	1,778
1959	39,491.98	35,186	52,412	2,877	18.18	158
1960	214,898.71	188,879	281,349	19,509	18.61	1,048
1961	46,193.88	40,045	59,650	5,021	19.04	264
1962	59,256.88	50,639	75,430	7,530	19.48	387
1963	152,447.92	128,355	191,194	22,233	19.93	1,116
1964	561,262.42	465,489	693,379	92,388	20.38	4,533
1965	216,911.32	177,164	263,898	39,778	20.83	1,910
1966	257,051.17	206,638	307,802	52,070	21.29	2,446
1967	211,675.73	167,376	249,318	47,028	21.76	2,161
1968	848,754.18	659,720	982,700	205,556	22.24	9,243
1969	892,180.65	681,483	1,015,118	233,935	22.72	10,296
1970	416,913.30	312,735	465,841	117,838	23.21	5,077
1971	618,882.33	455,745	678,865	187,570	23.70	7,914
1972	272,340.81	196,739	293,057	88,220	24.20	3,645
1973	316,824.23	224,350	334,185	109,369	24.71	4,426
1974	109,735.42	76,108	113,368	40,262	25.23	1,596
1975	216,999.68	147,282	219,387	84,413	25.76	3,277
1976	170,467.08	113,170	168,575	70,079	26.29	2,666
1977	2,095,387.73	1,359,404	2,024,929	908,614	26.83	33,866
1978	242,134.77	153,358	228,438	110,551	27.38	4,038
1979	1,985,101.09	1,226,157	1,826,448	952,694	27.94	34,098
1980	486,324.18	292,631	435,895	244,959	28.51	8,592
1981	255,985.23	149,874	223,248	135,131	29.09	4,645
1982	713,659.97	406,044	604,831	394,293	29.68	13,285
1983	301,151.85	166,284	247,692	173,921	30.28	5,744
1984	1,496,912.95	800,968	1,193,099	902,579	30.89	29,219
1985	912,980.82	472,668	704,073	574,100	31.51	18,220
1986	596,349.64	298,223	444,224	390,665	32.14	12,155
1987	500,068.52	241,113	359,155	340,941	32.78	10,401

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -40						
1988	914,008.55	424,063	631,672	647,940	33.43	19,382
1989	3,032,152.14	1,349,914	2,010,793	2,234,220	34.10	65,520
1990	1,496,560.81	638,193	950,634	1,144,551	34.77	32,918
1991	1,471,564.37	599,103	892,407	1,167,783	35.46	32,932
1992	2,249,224.26	870,990	1,297,402	1,851,512	36.17	51,189
1993	1,462,151.23	537,136	800,102	1,246,910	36.88	33,810
1994	2,390,241.21	829,222	1,235,185	2,111,153	37.61	56,133
1995	3,866,401.06	1,260,137	1,877,064	3,535,897	38.36	92,177
1996	862,421.67	262,728	391,352	816,038	39.12	20,860
1997	784,549.56	222,090	330,819	767,550	39.89	19,242
1998	464,037.83	121,095	180,380	469,273	40.68	11,536
1999	601,470.72	143,318	213,482	628,577	41.49	15,150
2000	597,939.68	128,748	191,779	645,337	42.31	15,253
2001	2,469,301.46	474,303	706,508	2,750,514	43.14	63,758
2002	1,982,743.81	333,101	496,178	2,279,663	44.00	51,811
2003	4,009,981.65	575,994	857,985	4,755,989	44.87	105,995
2004	1,503,712.95	178,521	265,920	1,839,278	45.76	40,194
2005	2,456,296.31	229,713	342,174	3,096,641	46.66	66,366
2006	2,503,157.40	168,913	251,608	3,252,812	47.59	68,351
2007	4,048,407.85	165,499	246,522	5,421,249	48.54	111,686
2008	1,546,207.32	21,214	31,600	2,133,090	49.51	43,084
	57,018,757.32	20,449,849	30,441,087	49,385,174		1,255,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.3	2.20

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -20						
1947	10,508.90	9,991	12,611			
1948	127,206.56	119,813	152,648			
1949	4,788.37	4,467	5,746			
1950	909.97	840	1,092			
1951	8,497.14	7,767	10,197			
1952	2,564.00	2,318	3,077			
1953	643,924.98	575,746	772,710			
1954	11,823.46	10,451	14,188			
1955	65,603.63	57,288	78,724			
1956	148,520.77	128,126	178,225			
1957	33,930.29	28,892	40,716			
1958	1,081,125.09	908,405	1,297,350			
1959	39,223.56	32,505	47,068			
1960	404,909.14	330,795	485,891			
1961	116,888.21	94,090	140,266			
1962	115,957.15	91,922	139,149			
1963	231,194.86	180,387	277,434			
1964	809,357.75	621,004	971,229			
1965	452,382.61	341,187	542,859			
1966	452,529.44	335,324	543,035			
1967	661,685.40	481,336	794,022			
1968	1,508,003.81	1,076,172	1,809,605			
1969	1,283,225.90	898,053	1,512,836	27,035	22.09	1,224
1970	404,614.20	277,387	467,279	18,258	22.72	804
1971	328,796.53	220,636	371,678	22,878	23.36	979
1972	145,987.66	95,826	161,426	13,759	24.01	573
1973	158,010.93	101,386	170,792	18,821	24.66	763
1974	105,461.50	66,074	111,306	15,248	25.33	602
1975	172,569.19	105,488	177,702	29,381	26.00	1,130
1976	56,373.92	33,581	56,570	11,079	26.69	415
1977	915,975.52	531,339	895,080	204,091	27.38	7,454
1978	160,749.25	90,663	152,728	40,171	28.09	1,430
1979	1,883,876.78	1,032,214	1,738,840	521,812	28.80	18,118
1980	265,669.76	141,230	237,912	80,892	29.52	2,740
1981	51,796.47	26,690	44,961	17,195	30.24	569
1982	62,584.48	31,205	52,567	22,534	30.98	727
1983	59,776.27	28,800	48,516	23,216	31.72	732
1984	1,013,983.97	471,138	793,667	423,114	32.48	13,027
1985	338,757.31	151,546	255,290	151,219	33.24	4,549

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -20						
1986	259,792.20	111,763	188,273	123,478	34.00	3,632
1987	141,871.01	58,530	98,598	71,647	34.78	2,060
1988	390,793.45	154,332	259,984	208,968	35.56	5,876
1989	2,689,927.60	1,014,210	1,708,511	1,519,402	36.35	41,799
1990	1,536,645.73	551,533	929,098	914,877	37.15	24,627
1991	852,454.05	290,516	489,396	533,549	37.95	14,059
1992	1,843,864.65	594,536	1,001,539	1,211,099	38.76	31,246
1993	1,156,664.96	351,441	592,028	795,970	39.58	20,110
1994	1,449,389.03	413,424	696,443	1,042,824	40.40	25,812
1995	1,896,606.68	505,484	851,525	1,424,403	41.23	34,548
1996	773,814.65	191,473	322,550	606,028	42.07	14,405
1997	587,766.14	134,293	226,226	479,093	42.91	11,165
1998	471,203.24	98,557	166,027	399,417	43.76	9,127
1999	887,753.44	168,638	284,083	781,221	44.61	17,512
2000	667,826.64	113,878	191,836	609,556	45.47	13,406
2001	1,209,695.36	182,470	307,384	1,144,250	46.34	24,692
2002	719,006.54	94,219	158,719	704,089	47.21	14,914
2003	7,195,246.55	799,536	1,346,877	7,287,419	48.09	151,537
2004	1,235,573.16	112,684	189,824	1,292,864	48.97	26,401
2005	1,044,085.46	74,172	124,948	1,127,955	49.86	22,622
2006	6,018,365.14	306,937	517,058	6,704,980	50.75	132,118
2007	2,983,903.67	91,307	153,814	3,426,870	51.65	66,348
2008	1,071,048.57	10,925	18,404	1,266,854	52.55	24,108
	51,423,042.65	16,166,940	26,390,137	35,317,516		787,960
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.8	1.53

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1959	120,318.43	84,439	97,034	23,284	17.89	1,302
1962	466,723.69	312,378	358,971	107,753	19.84	5,431
1965	221,109.54	140,449	161,398	59,712	21.89	2,728
1969	330,108.07	193,707	222,600	107,508	24.79	4,337
1970	227,627.82	130,772	150,277	77,351	25.53	3,030
1971	771.81	434	499	273	26.29	10
1972	1,278.14	702	807	471	27.06	17
1993	175,674.28	43,690	50,206	125,468	45.08	2,783
2000	163,717.34	22,626	26,001	137,716	51.71	2,663
	1,707,329.12	929,197	1,067,793	639,536		22,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.7	1.31

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1959	197,653.86	157,945	197,654			
1962	331,557.77	253,178	328,440	3,118	13.00	240
1965	224,122.93	162,668	211,024	13,099	15.08	869
1969	362,063.41	243,307	315,635	46,428	18.04	2,574
1970	276,558.94	181,976	236,073	40,486	18.81	2,152
1971	1,157.72	745	966	192	19.60	10
1993	101,285.67	28,360	36,791	64,495	39.60	1,629
2000	70,164.57	10,819	14,035	56,130	46.52	1,207
	1,564,564.87	1,038,998	1,340,618	223,948		8,681
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	0.55

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -5						
1929	191.50	173	201			
1930	71,200.14	63,785	74,760			
1931	148.73	132	156			
1933	2.60	2	3			
1936	261.88	223	275			
1937	2,544.07	2,150	2,671			
1942	27.89	23	29			
1943	9,204.73	7,367	9,665			
1945	106.02	83	111			
1948	4,872.21	3,708	5,116			
1949	10,638.16	8,011	11,170			
1950	21,391.69	15,939	22,461			
1951	17,242.17	12,706	18,104			
1952	3,461.51	2,522	3,635			
1953	4,699.31	3,385	4,934			
1954	1,321.91	941	1,388			
1955	7,745.76	5,448	8,133			
1956	18,403.37	12,784	19,324			
1957	37,066.28	25,422	38,920			
1958	2,765.27	1,873	2,904			
1959	37,753.06	25,227	39,641			
1960	8,677.87	5,720	9,112			
1961	6,841.04	4,448	7,183			
1962	2,907.07	1,863	3,052			
1963	10,814.58	6,829	11,355			
1964	86,926.09	54,070	91,272			
1965	76,925.71	47,122	80,113	659	20.83	32
1966	108,948.04	65,686	111,674	2,721	21.29	128
1967	5,006.54	2,969	5,048	209	21.76	10
1968	13,158.78	7,671	13,042	775	22.24	35
1969	85,431.16	48,942	83,207	6,496	22.72	286
1970	82,238.66	46,267	78,659	7,692	23.21	331
1971	93,216.46	51,483	87,527	10,350	23.70	437
1972	56,827.04	30,789	52,345	7,323	24.20	303
1973	48,640.27	25,832	43,917	7,155	24.71	290
1974	177,045.52	92,094	156,570	29,328	25.23	1,162
1975	81,308.80	41,389	70,366	15,008	25.76	583
1976	15,485.52	7,710	13,108	3,152	26.29	120
1977	65,196.82	31,723	53,933	14,524	26.83	541

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -5						
1979	3,599.53	1,668	2,836	944	27.94	34
1980	759.04	343	583	214	28.51	8
1981	332.57	146	248	101	29.09	3
1982	17,284.02	7,375	12,538	5,610	29.68	189
1983	71,153.59	29,466	50,096	24,615	30.28	813
1984	249,612.41	100,172	170,304	91,789	30.89	2,971
1985	281,015.96	109,116	185,509	109,558	31.51	3,477
1986	12,801.14	4,801	8,162	5,279	32.14	164
1987	7,126.34	2,577	4,381	3,102	32.78	95
1988	223,351.18	77,720	132,133	102,386	33.43	3,063
1989	159,596.66	53,289	90,597	76,979	34.10	2,257
1990	427,706.70	136,793	232,564	216,528	34.77	6,227
1991	11,687.43	3,569	6,068	6,204	35.46	175
1992	20,927.65	6,078	10,333	11,641	36.17	322
1993	225,052.34	62,006	105,417	130,888	36.88	3,549
1994	179,098.98	46,600	79,225	108,829	37.61	2,894
1995	76,081.52	18,597	31,617	48,269	38.36	1,258
1996	385,526.88	88,085	149,754	255,049	39.12	6,520
1997	107,672.24	22,860	38,865	74,191	39.89	1,860
1998	123,574.80	24,186	41,119	88,635	40.68	2,179
1999	150,889.60	26,965	45,844	112,590	41.49	2,714
2000	144,914.32	23,402	39,786	112,374	42.31	2,656
2001	558,627.45	80,476	136,818	449,741	43.14	10,425
2002	86,909.18	10,951	18,618	72,637	44.00	1,651
2003	190,563.41	20,529	34,902	165,190	44.87	3,682
2004	206,498.65	18,387	31,260	185,564	45.76	4,055
2005	159,291.64	11,173	18,995	148,261	46.66	3,177
2006	52,963.53	2,680	4,556	51,056	47.59	1,073
	5,411,262.99	1,754,521	2,918,212	2,763,616		71,749
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.5	1.33

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1900	28,899.69	30,345	30,345			
1919	11.58	12	12			
1922	2,239.81	2,194	2,352			
1923	2,233.74	2,176	2,345			
1924	488.87	474	513			
1927	91.51	87	96			
1929	4,684.14	4,422	4,918			
1930	20,934.91	19,652	21,982			
1931	624.06	582	655			
1932	14,759.07	13,692	15,497			
1934	91.64	84	96			
1935	402.30	366	422			
1936	19,645.73	17,761	20,628			
1937	6,497.92	5,835	6,823			
1938	9,772.13	8,713	10,261			
1940	404.32	355	425			
1941	284.71	248	299			
1943	63,010.08	54,113	66,161			
1945	3.32	3	3			
1946	8,135.34	6,816	8,542			
1947	9,447.10	7,846	9,919			
1948	360,277.91	296,467	378,292			
1949	346,230.36	282,363	363,542			
1950	87,857.15	70,959	92,250			
1951	567,391.61	453,672	595,761			
1952	82,088.14	64,946	86,193			
1953	87,400.13	68,424	91,770			
1954	244,681.29	189,424	256,915			
1955	384,935.69	294,649	404,182			
1956	207,616.39	157,002	217,997			
1957	134,855.31	100,747	141,281	317	13.85	23
1958	212,666.10	156,823	219,919	3,380	14.29	237
1959	435,299.97	316,700	444,121	12,944	14.74	878
1960	214,274.69	153,735	215,589	9,399	15.20	618
1961	165,034.25	116,708	163,664	9,622	15.67	614
1962	341,675.09	238,036	333,807	24,952	16.15	1,545
1963	725,524.90	497,685	697,923	63,878	16.64	3,839
1964	875,325.54	590,884	828,620	90,472	17.14	5,278
1965	1,466,327.26	973,517	1,365,201	174,443	17.65	9,883

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1966	715,813.77	466,897	654,748	96,856	18.18	5,328
1967	613,206.63	392,888	550,962	92,905	18.71	4,966
1968	791,872.51	497,799	698,083	133,383	19.26	6,925
1969	988,546.24	609,602	854,869	183,105	19.81	9,243
1970	1,842,510.95	1,113,190	1,561,070	373,566	20.38	18,330
1971	1,013,201.90	599,273	840,384	223,478	20.96	10,662
1972	1,030,036.60	596,144	835,996	245,542	21.54	11,399
1973	818,200.88	462,803	649,007	210,104	22.14	9,490
1974	1,095,934.59	605,515	849,137	301,594	22.74	13,263
1975	1,884,550.59	1,015,707	1,424,366	554,412	23.36	23,733
1976	620,374.41	325,957	457,102	194,291	23.98	8,102
1977	811,142.46	414,863	581,779	269,921	24.62	10,963
1978	46,990.72	23,372	32,775	16,565	25.26	656
1979	438,517.01	211,896	297,150	163,293	25.91	6,302
1980	174,850.25	81,974	114,955	68,638	26.57	2,583
1981	100,915.02	45,828	64,266	41,695	27.24	1,531
1982	201,777.34	88,666	124,340	87,526	27.91	3,136
1983	755,694.27	320,883	449,987	343,492	28.59	12,014
1984	1,456,514.47	596,443	836,415	692,925	29.28	23,665
1985	3,700,789.67	1,458,740	2,045,648	1,840,181	29.98	61,380
1986	1,027,208.38	388,932	545,415	533,154	30.69	17,372
1987	705,166.84	256,039	359,054	381,371	31.40	12,146
1988	2,804,739.14	974,787	1,366,982	1,577,994	32.11	49,143
1989	2,201,132.12	729,873	1,023,530	1,287,659	32.84	39,210
1990	3,227,237.20	1,018,613	1,428,441	1,960,158	33.57	58,390
1991	2,327,455.18	697,468	978,087	1,465,741	34.30	42,733
1992	1,465,633.17	415,507	582,682	956,233	35.04	27,290
1993	2,601,347.97	694,872	974,446	1,756,969	35.79	49,091
1994	2,263,085.19	567,208	795,418	1,580,821	36.54	43,263
1995	1,601,929.60	374,924	525,771	1,156,255	37.30	30,999
1996	3,791,131.14	824,400	1,156,088	2,824,600	38.06	74,214
1997	2,098,397.09	420,834	590,152	1,613,165	38.83	41,544
1998	2,266,134.14	416,402	583,937	1,795,504	39.60	45,341
1999	3,685,665.22	614,161	861,262	3,008,686	40.38	74,509
2000	1,905,286.91	285,079	399,777	1,600,774	41.16	38,891
2001	5,832,025.42	771,577	1,082,013	5,041,614	41.95	120,182
2002	3,976,737.41	457,643	641,771	3,533,803	42.74	82,681
2003	1,264,063.08	123,568	173,284	1,153,982	43.53	26,510
2004	4,437,339.97	356,429	499,834	4,159,373	44.33	93,827

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
2005	2,103,084.77	131,611	184,563	2,023,676	45.14	44,831
2006	2,668,811.61	119,656	167,798	2,634,454	45.95	57,333
2007	4,417,352.01	118,738	166,511	4,471,709	46.77	95,611
2008	3,278,808.07	29,263	41,037	3,401,711	47.59	71,480
	88,183,335.66	25,914,541	36,150,213	56,442,285		1,503,177
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.5	1.70

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1966	862.28	862	862			
1971	721.97	722	722			
1974	411.13	411	411			
1975	215.16	215	215			
1976	460.52	461	461			
1977	1,829.93	1,830	1,830			
1978	9.03	9	9			
1980	663.38	651	320	343	0.27	343
1981	19,792.36	19,199	9,442	10,350	0.45	10,350
1982	70,430.40	67,423	33,157	37,273	0.64	37,273
1983	241,188.57	227,851	112,051	129,138	0.83	129,138
1984	128,238.50	119,518	58,776	69,463	1.02	68,101
1985	98,404.79	90,464	44,488	53,917	1.21	44,560
1986	114,266.89	103,606	50,951	63,316	1.40	45,226
1987	100,403.42	89,690	44,107	56,296	1.60	35,185
1988	132,047.05	116,109	57,099	74,948	1.81	41,408
1989	59,977.84	51,821	25,484	34,494	2.04	16,909
1990	148,203.69	125,677	61,805	86,399	2.28	37,894
1991	67,933.10	56,337	27,705	40,228	2.56	15,714
1992	46,199.99	37,390	18,387	27,813	2.86	9,725
1993	51,750.80	40,712	20,021	31,730	3.20	9,916
1994	55,643.32	42,361	20,832	34,811	3.58	9,724
1995	5,730.31	4,202	2,066	3,664	4.00	916
1996	34,859.31	24,426	12,012	22,847	4.49	5,088
1997	35,015.57	23,296	11,456	23,560	5.02	4,693
1998	27,475.00	17,164	8,441	19,034	5.63	3,381
1999	41,863.79	24,281	11,941	29,923	6.30	4,750
2000	55,657.69	29,571	14,542	41,116	7.03	5,849
2001	95,895.21	45,838	22,542	73,353	7.83	9,368
2002	73,477.95	30,912	15,202	58,276	8.69	6,706
2003	41,896.97	15,083	7,418	34,479	9.60	3,592
2004	302,202.72	89,845	44,184	258,019	10.54	24,480
2005	34,985.68	8,117	3,992	30,994	11.52	2,690
2007	51,119.99	5,112	2,514	48,606	13.50	3,600
	2,139,834.31	1,511,166	745,445	1,394,390		586,579
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.4	27.41

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R3						
NET SALVAGE PERCENT.. -40						
1927	306.18	429	429			
1932	283.99	398	398			
1947	19,103.03	26,287	26,744			
1948	34,220.07	46,797	47,908			
1949	49,183.99	66,826	68,858			
1950	73,433.99	99,096	102,808			
1951	32,922.88	44,129	46,092			
1952	33,627.68	44,762	47,079			
1953	48,785.04	64,467	68,299			
1954	58,394.35	76,634	81,752			
1955	202,844.68	264,246	283,983			
1956	99,485.34	128,652	139,279			
1957	86,739.61	111,368	121,435			
1958	111,394.43	141,963	155,952			
1959	208,543.57	263,699	291,961			
1960	159,808.42	200,531	223,732			
1961	118,345.50	147,276	165,684			
1962	298,477.36	368,393	417,868			
1963	337,641.25	412,996	472,698			
1964	356,514.82	431,889	499,121			
1965	625,541.95	750,175	875,759			
1966	458,617.97	544,086	642,065			
1967	576,873.35	676,465	807,131	492	6.17	80
1968	1,399,954.06	1,621,063	1,934,187	25,749	6.57	3,919
1969	858,338.36	980,686	1,170,115	31,559	6.99	4,515
1970	890,622.41	1,003,108	1,196,868	50,003	7.43	6,730
1971	1,115,077.74	1,236,554	1,475,406	85,703	7.90	10,848
1972	1,039,325.21	1,133,343	1,352,259	102,796	8.40	12,238
1973	1,138,166.45	1,219,454	1,455,003	138,430	8.92	15,519
1974	1,052,144.36	1,106,372	1,320,078	152,924	9.46	16,165
1975	1,259,670.69	1,298,141	1,548,889	214,650	10.03	21,401
1976	1,099,195.29	1,108,758	1,322,925	215,948	10.62	20,334
1977	1,198,472.86	1,181,550	1,409,778	268,084	11.24	23,851
1978	1,105,869.17	1,064,554	1,270,183	278,034	11.87	23,423
1979	1,084,256.05	1,017,488	1,214,025	303,933	12.53	24,256
1980	1,394,623.00	1,273,793	1,519,838	432,634	13.21	32,750
1981	1,345,483.76	1,194,628	1,425,382	458,295	13.90	32,971
1982	1,544,259.54	1,330,688	1,587,723	574,240	14.61	39,305
1983	1,649,893.88	1,377,364	1,643,415	666,436	15.34	43,444

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R3						
NET SALVAGE PERCENT.. -40						
1984	3,178,778.56	2,566,927	3,062,753	1,387,537	16.08	86,290
1985	4,081,308.84	3,181,462	3,795,991	1,917,841	16.84	113,886
1986	4,197,303.69	3,151,420	3,760,147	2,116,078	17.62	120,095
1987	3,069,309.71	2,215,121	2,642,993	1,654,041	18.41	89,845
1988	3,647,399.43	2,525,095	3,012,841	2,093,518	19.21	108,981
1989	3,796,997.41	2,513,840	2,999,412	2,316,384	20.03	115,646
1990	3,689,996.38	2,330,380	2,780,515	2,385,480	20.86	114,357
1991	3,919,025.88	2,353,218	2,807,764	2,678,872	21.70	123,450
1992	3,814,149.61	2,169,565	2,588,637	2,751,172	22.56	121,949
1993	3,456,090.27	1,856,543	2,215,152	2,623,374	23.42	112,014
1994	3,220,343.63	1,625,307	1,939,250	2,569,231	24.30	105,730
1995	3,549,114.30	1,674,969	1,998,505	2,970,255	25.19	117,914
1996	3,134,855.92	1,375,449	1,641,130	2,747,668	26.09	105,315
1997	2,372,646.89	961,634	1,147,383	2,174,323	27.00	80,530
1998	1,788,167.28	664,161	792,450	1,710,984	27.92	61,282
1999	2,738,827.39	923,313	1,101,660	2,732,698	28.85	94,721
2000	4,301,989.16	1,301,524	1,552,926	4,469,859	29.79	150,046
2001	4,015,493.40	1,075,429	1,283,158	4,338,533	30.73	141,182
2002	4,803,642.24	1,118,384	1,334,410	5,390,689	31.68	170,161
2003	9,869,249.34	1,949,572	2,326,150	11,490,799	32.64	352,047
2004	4,403,414.48	713,882	851,775	5,313,005	33.60	158,125
2005	4,078,686.60	515,628	615,226	5,094,935	34.57	147,380
2006	5,064,543.01	457,328	545,665	6,544,695	35.55	184,098
2007	5,692,148.83	308,401	367,972	7,601,036	36.53	208,077
2008	8,856,870.34	159,955	190,852	12,208,766	37.51	325,480
	127,906,794.87	63,747,615	75,787,826	103,281,683		3,840,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.9	3.00

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -20						
1932	409.32	424	491			
1945	1,049.41	942	1,232	27	11.34	2
1947	454,033.56	397,733	520,347	24,493	12.15	2,016
1948	173,548.77	150,134	196,418	11,841	12.56	943
1949	223,804.12	191,165	250,098	18,467	12.97	1,424
1950	256,997.08	216,618	283,398	24,998	13.39	1,867
1951	166,117.04	138,163	180,756	18,584	13.81	1,346
1952	160,352.27	131,579	172,143	20,280	14.23	1,425
1953	192,042.59	155,370	203,268	27,183	14.66	1,854
1954	202,155.81	161,248	210,958	31,629	15.09	2,096
1955	681,644.88	535,691	700,835	117,139	15.53	7,543
1956	244,679.05	189,411	247,803	45,812	15.97	2,869
1957	213,903.26	163,020	213,276	43,408	16.42	2,644
1958	224,026.43	168,047	219,853	48,979	16.87	2,903
1959	311,729.35	230,094	301,028	73,047	17.32	4,217
1960	183,687.78	133,335	174,440	45,985	17.78	2,586
1961	170,818.38	121,841	159,403	45,579	18.25	2,497
1962	341,595.07	239,390	313,190	96,724	18.72	5,167
1963	260,239.20	179,128	234,350	77,937	19.19	4,061
1964	234,946.25	158,701	207,626	74,310	19.67	3,778
1965	402,293.17	266,576	348,757	133,995	20.15	6,650
1966	348,017.50	226,058	295,748	121,873	20.64	5,905
1967	347,303.10	220,968	289,089	127,675	21.14	6,039
1968	870,183.34	542,055	709,161	335,059	21.64	15,483
1969	607,074.61	370,073	484,160	244,330	22.14	11,036
1970	547,847.05	326,342	426,948	230,468	22.66	10,171
1971	689,973.28	401,647	525,468	302,500	23.17	13,056
1972	742,544.56	422,003	552,099	338,954	23.69	14,308
1973	597,904.98	331,335	433,480	284,006	24.22	11,726
1974	538,445.83	290,761	380,398	265,737	24.75	10,737
1975	694,992.43	365,455	478,119	355,872	25.28	14,077
1976	730,519.91	373,617	488,797	387,827	25.82	15,020
1977	855,825.22	425,174	556,248	470,742	26.37	17,851
1978	700,767.53	337,882	442,045	398,876	26.92	14,817
1979	669,953.63	313,217	409,776	394,168	27.47	14,349
1980	878,081.07	397,349	519,845	533,852	28.03	19,046
1981	733,119.74	320,843	419,753	459,991	28.59	16,089
1982	799,651.21	337,773	441,903	517,678	29.16	17,753
1983	789,375.56	321,402	420,485	526,766	29.73	17,718

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -20						
1984	1,605,421.39	629,389	823,419	1,103,087	30.30	36,406
1985	2,556,949.85	963,459	1,260,477	1,807,863	30.87	58,564
1986	2,931,162.09	1,059,087	1,385,585	2,131,810	31.45	67,784
1987	2,986,354.59	1,032,084	1,350,258	2,233,368	32.04	69,706
1988	3,769,076.97	1,244,248	1,627,828	2,895,064	32.62	88,751
1989	4,511,877.03	1,418,534	1,855,844	3,558,408	33.21	107,149
1990	3,608,171.96	1,077,689	1,409,922	2,919,884	33.80	86,387
1991	4,259,142.21	1,205,167	1,576,699	3,534,272	34.39	102,770
1992	3,384,690.56	904,525	1,183,375	2,878,254	34.98	82,283
1993	3,827,470.80	961,308	1,257,663	3,335,302	35.58	93,741
1994	2,701,207.39	635,972	832,031	2,409,418	36.17	66,614
1995	3,590,434.47	788,029	1,030,965	3,277,556	36.77	89,137
1996	3,643,203.70	741,465	970,046	3,401,798	37.37	91,030
1997	2,295,063.88	430,187	562,806	2,191,271	37.97	57,711
1998	1,487,144.51	255,016	333,633	1,450,940	38.57	37,618
1999	2,501,436.87	388,123	507,775	2,493,949	39.18	63,654
2000	4,237,381.55	589,844	771,683	4,313,175	39.78	108,426
2001	2,730,886.52	335,571	439,022	2,838,042	40.39	70,266
2002	3,255,810.29	347,330	454,406	3,452,566	41.00	84,209
2003	6,368,186.39	575,429	752,824	6,889,000	41.61	165,561
2004	3,300,831.02	244,790	320,255	3,640,742	42.22	86,233
2005	3,733,691.99	215,061	281,361	4,199,069	42.84	98,017
2006	4,260,378.68	175,868	230,085	4,882,369	43.45	112,368
2007	5,057,160.21	125,620	164,346	5,904,246	44.07	133,974
2008	7,762,688.67	64,275	84,090	9,231,136	44.69	206,559
	107,607,476.93	26,660,634	34,879,590	94,249,380		2,567,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.7	2.39

KANSAS CITY POWER & LIGHT COMPANY
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ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1914	159,812.53	192,494	158,337	41,429	2.00	20,715
1915	1,261.54	1,512	1,244	333	2.27	147
1916	2,529.39	3,016	2,481	681	2.54	268
1917	385.08	457	376	105	2.82	37
1918	14,160.10	16,702	13,738	3,962	3.10	1,278
1919	4,267.67	5,006	4,118	1,217	3.39	359
1920	254,974.79	297,396	244,625	74,093	3.68	20,134
1921	116,523.70	135,167	111,182	34,473	3.96	8,705
1922	135,499.31	156,282	128,551	40,823	4.25	9,605
1923	51,043.81	58,541	48,153	15,652	4.54	3,448
1924	135,336.05	154,317	126,934	42,236	4.83	8,745
1925	235,858.39	267,375	219,931	74,892	5.12	14,627
1926	36,042.51	40,620	33,412	11,641	5.41	2,152
1927	104,985.28	117,636	96,762	34,470	5.70	6,047
1928	160,128.30	178,363	146,714	53,446	5.99	8,923
1929	146,379.88	162,043	133,289	49,686	6.29	7,899
1930	98,404.06	108,294	89,078	33,927	6.58	5,156
1931	50,503.31	55,232	45,431	17,698	6.88	2,572
1932	51,685.99	56,176	46,208	18,399	7.18	2,563
1933	115,387.00	124,618	102,505	41,729	7.48	5,579
1934	8,120.91	8,715	7,169	2,982	7.78	383
1935	5,910.41	6,301	5,183	2,205	8.09	273
1936	8,689.86	9,201	7,568	3,294	8.41	392
1937	14,736.05	15,497	12,747	5,673	8.73	650
1938	19,566.98	20,430	16,805	7,654	9.06	845
1939	19,936.56	20,667	17,000	7,921	9.39	844
1940	6,072.25	6,248	5,139	2,451	9.73	252
1941	40,173.34	41,012	33,735	16,482	10.08	1,635
1942	970.62	983	809	404	10.43	39
1943	16,352.13	16,426	13,511	6,929	10.80	642
1944	933.66	930	765	402	11.17	36
1945	30,174.51	29,797	24,510	13,208	11.55	1,144
1946	30,544.54	29,884	24,581	13,600	11.95	1,138
1947	31,442.88	30,480	25,072	14,232	12.35	1,152
1948	170,306.46	163,494	134,483	78,400	12.76	6,144
1949	256,295.82	243,609	200,382	119,988	13.18	9,104
1950	105,983.18	99,677	81,990	50,489	13.62	3,707
1951	100,151.37	93,191	76,655	48,534	14.06	3,452
1952	393,428.80	362,053	297,809	193,977	14.51	13,369

KANSAS CITY POWER & LIGHT COMPANY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1953	107,002.85	97,319	80,050	53,704	14.98	3,585
1954	93,845.32	84,355	69,387	47,920	15.45	3,102
1955	230,438.73	204,572	168,272	119,776	15.94	7,514
1956	58,335.34	51,124	42,052	30,867	16.44	1,878
1957	15,285.67	13,218	10,873	8,234	16.95	486
1958	135,604.65	115,671	95,146	74,360	17.47	4,256
1959	30,330.46	25,512	20,985	16,928	17.99	941
1960	64,521.17	53,464	43,977	36,674	18.54	1,978
1961	193,671.39	158,060	130,013	112,076	19.09	5,871
1962	180,847.88	145,289	119,508	106,552	19.65	5,422
1963	458,639.52	362,555	298,222	275,077	20.22	13,604
1964	202,801.16	157,627	129,657	123,844	20.80	5,954
1965	333,229.80	254,463	209,310	207,227	21.40	9,684
1966	467,415.64	350,562	288,357	295,913	22.00	13,451
1967	707,940.84	521,133	428,661	456,265	22.61	20,180
1968	625,158.53	451,364	371,272	410,176	23.23	17,657
1969	317,757.57	224,813	184,921	212,276	23.87	8,893
1970	988,101.73	684,754	563,248	671,879	24.51	27,412
1971	846,521.73	574,048	472,186	585,966	25.16	23,290
1972	249,297.13	165,315	135,981	175,640	25.82	6,802
1973	386,001.91	250,129	205,745	276,757	26.49	10,448
1974	376,084.76	237,874	195,665	274,441	27.17	10,101
1975	435,093.12	268,452	220,817	323,049	27.85	11,600
1976	443,655.19	266,692	219,369	335,200	28.55	11,741
1977	523,455.92	306,353	251,992	402,328	29.25	13,755
1978	183,827.94	104,621	86,057	143,728	29.96	4,797
1979	421,505.02	232,987	191,645	335,236	30.68	10,927
1980	326,033.97	174,795	143,779	263,763	31.41	8,397
1981	107,108.95	55,630	45,759	88,127	32.15	2,741
1982	73,484.60	36,926	30,374	61,482	32.89	1,869
1983	217,917.37	105,799	87,026	185,371	33.64	5,510
1984	1,497,585.32	701,057	576,658	1,295,324	34.40	37,655
1985	2,092,296.77	942,841	775,539	1,839,832	35.17	52,313
1986	2,022,341.98	875,927	720,499	1,807,428	35.94	50,290
1987	2,563,732.61	1,065,231	876,212	2,328,454	36.72	63,411
1988	1,780,136.58	707,604	582,044	1,643,127	37.51	43,805
1989	2,008,008.76	761,788	626,613	1,883,398	38.31	49,162
1990	2,503,713.58	904,154	743,717	2,385,925	39.11	61,005
1991	2,350,783.40	805,731	662,759	2,275,720	39.92	57,007

KANSAS CITY POWER & LIGHT COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1992	2,787,492.36	904,193	743,749	2,740,616	40.73	67,287
1993	2,266,171.77	692,599	569,701	2,263,014	41.55	54,465
1994	2,496,868.05	716,289	589,188	2,531,897	42.38	59,743
1995	1,946,601.54	521,689	429,118	2,004,134	43.21	46,381
1996	2,063,124.14	513,460	422,349	2,156,556	44.05	48,957
1997	1,650,462.44	379,194	311,908	1,751,170	44.89	39,010
1998	2,971,216.49	624,698	513,849	3,200,172	45.75	69,949
1999	1,840,712.80	351,346	289,002	2,011,889	46.60	43,174
2000	3,923,516.25	672,393	553,081	4,351,314	47.46	91,684
2001	2,307,009.07	349,800	287,730	2,596,031	48.33	53,715
2002	4,037,284.64	531,408	437,113	4,609,493	49.21	93,670
2003	6,922,604.96	774,466	637,041	8,016,215	50.08	160,068
2004	6,063,908.34	555,606	457,017	7,122,868	50.97	139,746
2005	5,395,015.24	386,418	317,850	6,425,919	51.85	123,933
2006	9,485,084.81	484,925	398,878	11,457,478	52.75	217,203
2007	9,221,331.53	282,403	232,292	11,294,372	53.65	210,520
2008	6,021,839.63	61,724	50,771	7,476,529	54.55	137,058
	101,154,717.94	25,632,262	21,083,966	105,359,428		2,519,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.8	2.49

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -5						
1927	36.26	34	37	1	5.37	
1932	3,582.14	3,259	3,554	207	6.68	31
1934	75.59	68	74	5	7.24	1
1938	13.26	12	13	1	8.41	
1943	27,846.13	23,408	25,529	3,709	9.97	372
1946	40.43	33	36	6	10.99	1
1947	451.56	367	400	74	11.34	7
1948	888,122.66	714,317	779,029	153,500	11.70	13,120
1949	102,855.96	81,928	89,350	18,649	12.07	1,545
1950	431,104.97	339,948	370,745	81,915	12.45	6,580
1951	77,391.37	60,393	65,864	15,397	12.84	1,199
1952	76,728.06	59,231	64,597	15,967	13.24	1,206
1953	107,080.17	81,740	89,145	23,289	13.65	1,706
1954	270,894.34	204,398	222,915	61,524	14.07	4,373
1955	496,461.65	370,216	403,755	117,530	14.49	8,111
1956	162,414.84	119,614	130,450	40,086	14.93	2,685
1957	55,607.50	40,428	44,090	14,298	15.38	930
1958	125,480.07	90,014	98,169	33,585	15.84	2,120
1959	128,808.18	91,130	99,386	35,863	16.31	2,199
1960	113,122.78	78,893	86,040	32,739	16.79	1,950
1961	115,167.97	79,134	86,303	34,623	17.28	2,004
1962	224,617.42	151,981	165,749	70,099	17.78	3,943
1963	333,802.36	222,282	242,419	108,073	18.29	5,909
1964	366,384.78	239,978	261,718	122,986	18.81	6,538
1965	556,942.34	358,476	390,951	193,838	19.35	10,017
1966	685,909.88	433,708	472,999	247,206	19.89	12,429
1967	539,757.89	335,060	365,414	201,332	20.44	9,850
1968	1,733,235.76	1,055,541	1,151,166	668,732	21.00	31,844
1969	548,897.88	327,593	357,271	219,072	21.58	10,152
1970	1,308,708.94	765,124	834,439	539,705	22.16	24,355
1971	1,167,715.55	668,225	728,762	497,339	22.75	21,861
1972	920,345.81	515,072	561,734	404,629	23.35	17,329
1973	1,202,822.05	657,751	717,339	545,624	23.96	22,772
1974	1,253,057.94	668,907	729,505	586,206	24.58	23,849
1975	1,222,392.90	636,366	694,016	589,497	25.21	23,383
1976	1,409,885.44	715,319	780,122	700,258	25.84	27,100
1977	1,001,970.44	494,683	539,498	512,571	26.49	19,350
1978	632,518.04	303,647	331,155	332,989	27.14	12,269
1979	503,286.01	234,632	255,888	272,562	27.80	9,804

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -5						
1980	1,124,670.19	508,497	554,563	626,341	28.47	22,000
1981	768,999.00	336,868	367,386	440,063	29.14	15,102
1982	563,879.68	238,843	260,481	331,593	29.83	11,116
1983	954,650.15	390,528	425,907	576,476	30.52	18,888
1984	2,423,928.85	955,949	1,042,551	1,502,574	31.22	48,129
1985	2,520,541.48	956,999	1,043,696	1,602,873	31.92	50,215
1986	4,035,641.53	1,472,081	1,605,441	2,631,983	32.63	80,661
1987	4,753,662.62	1,662,118	1,812,694	3,178,652	33.35	95,312
1988	4,325,636.82	1,447,055	1,578,148	2,963,771	34.07	86,991
1989	5,295,609.37	1,690,359	1,843,494	3,716,896	34.80	106,807
1990	5,446,889.05	1,655,146	1,805,091	3,914,143	35.53	110,164
1991	5,101,829.98	1,471,011	1,604,274	3,752,647	36.27	103,464
1992	4,398,013.74	1,198,811	1,307,415	3,310,499	37.02	89,425
1993	3,765,008.15	966,967	1,054,567	2,898,692	37.77	76,746
1994	4,885,019.89	1,177,681	1,284,371	3,844,900	38.52	99,816
1995	4,078,485.80	918,149	1,001,327	3,281,083	39.28	83,531
1996	5,617,535.84	1,173,784	1,280,121	4,618,292	40.05	115,313
1997	4,938,359.09	952,017	1,038,263	4,147,014	40.82	101,593
1998	3,634,350.67	641,863	700,011	3,116,057	41.59	74,923
1999	4,647,384.70	744,650	812,110	4,067,644	42.37	96,003
2000	6,154,196.35	885,281	965,481	5,496,425	43.15	127,379
2001	5,641,855.90	717,983	783,027	5,140,922	43.94	116,999
2002	6,809,309.38	753,586	821,856	6,327,919	44.73	141,469
2003	12,761,320.69	1,197,905	1,306,427	12,092,960	45.53	265,604
2004	9,847,879.24	758,976	827,734	9,512,539	46.33	205,321
2005	9,956,772.59	598,004	652,179	9,802,432	47.14	207,943
2006	10,852,760.17	467,211	509,537	10,885,861	47.95	227,025
2007	13,899,685.83	359,029	391,555	14,203,115	48.77	291,226
2008	16,961,827.71	146,041	159,271	17,650,648	49.59	355,932
	184,961,241.78	37,666,302	41,078,604	153,130,700		3,767,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.6 2.04

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. +10						
1938	655.25	590	590			
1946	578.40	518	521			
1947	9,861.02	8,763	8,875			
1948	12,999.50	11,466	11,700			
1949	7,284.24	6,373	6,556			
1950	41,820.95	36,299	37,639			
1951	19,084.43	16,424	17,176			
1952	1,676.23	1,430	1,509			
1953	82,295.89	69,600	74,066			
1954	23,364.62	19,588	21,028			
1955	216,379.37	179,727	194,741			
1956	39,769.06	32,728	35,792			
1957	54,095.02	44,104	48,686			
1958	30,382.66	24,539	27,344			
1959	168,884.86	135,094	151,996			
1960	168,209.34	133,222	151,388			
1961	83,694.87	65,646	75,325			
1962	117,517.79	91,213	105,766			
1963	166,927.15	128,225	150,234			
1964	219,274.77	166,581	197,347			
1965	231,269.13	173,674	208,142			
1966	225,912.40	167,679	203,321			
1967	497,970.13	364,992	448,173			
1968	429,340.98	310,594	386,407			
1969	502,944.64	358,771	452,650			
1970	1,120,982.71	788,141	1,008,884			
1971	1,022,949.41	708,075	920,654			
1972	1,115,310.79	759,660	1,003,780			
1973	1,386,541.07	928,178	1,247,887			
1974	1,172,031.53	770,341	1,054,828			
1975	1,001,434.68	645,505	901,291			
1976	1,551,063.36	979,683	1,395,957			
1977	1,795,026.69	1,109,542	1,615,524			
1978	1,954,535.80	1,180,696	1,759,082			
1979	1,876,967.20	1,106,979	1,689,270			
1980	1,658,759.53	953,206	1,492,884			
1981	1,412,161.11	789,892	1,254,155	16,790	12.87	1,305
1982	1,649,773.16	896,965	1,424,160	60,636	13.46	4,505
1983	2,320,988.70	1,224,507	1,944,217	144,673	14.07	10,282

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. +10						
1984	3,145,872.58	1,607,038	2,551,582	279,703	14.70	19,027
1985	2,927,417.49	1,445,910	2,295,750	338,926	15.34	22,094
1986	3,068,216.07	1,461,882	2,321,110	440,284	16.00	27,518
1987	4,434,572.38	2,033,074	3,228,022	763,093	16.68	45,749
1988	5,070,654.57	2,233,421	3,546,124	1,017,465	17.36	58,610
1989	3,997,690.96	1,686,706	2,678,075	919,847	18.06	50,933
1990	3,915,343.76	1,577,257	2,504,297	1,019,512	18.78	54,287
1991	3,170,919.26	1,216,301	1,931,188	922,639	19.51	47,291
1992	4,243,482.49	1,544,458	2,452,220	1,366,914	20.25	67,502
1993	3,728,655.23	1,283,254	2,037,492	1,318,298	21.00	62,776
1994	3,247,230.26	1,052,103	1,670,481	1,252,026	21.76	57,538
1995	4,489,505.73	1,362,071	2,162,635	1,877,920	22.54	83,315
1996	3,972,122.84	1,121,807	1,781,154	1,793,757	23.33	76,886
1997	3,174,316.55	830,211	1,318,171	1,538,714	24.12	63,794
1998	4,664,983.92	1,120,156	1,778,533	2,419,953	24.93	97,070
1999	2,870,707.35	626,790	995,189	1,588,448	25.75	61,687
2000	4,535,425.62	890,667	1,414,161	2,667,722	26.58	100,366
2001	3,711,165.80	646,300	1,026,166	2,313,883	27.42	84,387
2002	6,692,447.09	1,014,910	1,611,428	4,411,774	28.27	156,059
2003	5,044,792.58	650,173	1,032,315	3,507,998	29.13	120,426
2004	3,984,871.95	421,759	669,650	2,916,735	30.00	97,225
2005	5,663,414.95	469,440	745,355	4,351,718	30.87	140,969
2006	5,928,314.96	351,608	558,267	4,777,216	31.76	150,416
2007	5,742,732.50	205,188	325,788	4,842,671	32.65	148,321
2008	10,346,906.10	122,921	195,169	9,117,046	33.55	271,745
	136,162,481.43	42,364,615	64,559,867	57,986,361		2,182,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.6	1.60

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT..-100						
1931	119.96	225	183	57	3.07	19
1935	225.79	414	337	115	3.98	29
1945	16.89	29	24	10	6.26	2
1948	9,396.63	16,036	13,037	5,756	7.04	818
1949	11,875.99	20,135	16,370	7,382	7.31	1,010
1950	14,223.54	23,944	19,466	8,981	7.60	1,182
1951	12,535.17	20,949	17,031	8,039	7.89	1,019
1952	118,290.75	196,173	159,488	77,094	8.20	9,402
1953	98,907.39	162,663	132,244	65,571	8.53	7,687
1954	175,611.67	286,388	232,832	118,391	8.86	13,362
1955	235,163.34	379,977	308,919	161,408	9.22	17,506
1956	146,838.62	235,001	191,055	102,622	9.59	10,701
1957	153,246.15	242,834	197,423	109,069	9.97	10,940
1958	190,802.56	299,064	243,137	138,468	10.38	13,340
1959	165,177.95	256,026	208,148	122,208	10.80	11,316
1960	180,815.69	276,937	225,148	136,483	11.24	12,143
1961	129,653.17	196,087	159,418	99,888	11.70	8,537
1962	201,521.10	300,750	244,508	158,534	12.18	13,016
1963	149,220.22	219,652	178,576	119,864	12.67	9,460
1964	149,774.30	217,233	176,609	122,940	13.19	9,321
1965	113,596.48	162,261	131,917	95,276	13.72	6,944
1966	255,867.83	359,597	292,351	219,385	14.27	15,374
1967	362,788.78	501,374	407,614	317,964	14.83	21,441
1968	517,885.58	703,289	571,770	464,001	15.41	30,110
1969	296,493.10	395,225	321,316	271,670	16.01	16,969
1970	354,053.34	462,889	376,326	331,781	16.62	19,963
1971	302,974.69	388,292	315,679	290,270	17.24	16,837
1972	288,520.02	362,093	294,380	282,660	17.88	15,809
1973	226,212.53	277,653	225,730	226,695	18.54	12,227
1974	265,556.01	318,561	258,988	272,124	19.21	14,166
1975	563,856.41	660,389	536,893	590,820	19.89	29,704
1976	473,496.92	540,923	439,768	507,226	20.58	24,647
1977	549,059.75	611,323	497,002	601,118	21.28	28,248
1978	4,696,913.50	5,088,636	4,137,035	5,256,792	22.00	238,945
1979	683,637.24	720,143	585,473	781,801	22.72	34,410
1980	548,022.82	560,299	455,520	640,526	23.46	27,303
1981	581,752.89	576,633	468,800	694,706	24.21	28,695
1982	117,593.02	112,842	91,740	143,446	24.97	5,745
1983	751,137.58	696,605	566,336	935,939	25.74	36,361

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT..-100						
1984	946,510.43	847,505	689,017	1,204,004	26.51	45,417
1985	867,513.48	748,144	608,237	1,126,790	27.30	41,274
1986	310,515.36	257,479	209,329	411,702	28.10	14,651
1987	780,792.84	621,355	505,159	1,056,427	28.90	36,555
1988	685,323.25	521,942	424,336	946,311	29.72	31,841
1989	1,108,443.04	806,281	655,502	1,561,384	30.54	51,126
1990	1,318,785.91	913,127	742,368	1,895,204	31.38	60,395
1991	1,446,491.45	950,923	773,096	2,119,887	32.22	65,794
1992	1,578,543.70	981,854	798,242	2,358,845	33.07	71,329
1993	1,336,637.61	784,072	637,447	2,035,828	33.92	60,019
1994	484,742.26	266,802	216,909	752,576	34.79	21,632
1995	615,225.83	316,349	257,190	973,262	35.66	27,293
1996	433,612.13	207,006	168,295	698,929	36.54	19,128
1997	49,980.63	22,031	17,911	82,050	37.42	2,193
1998	271,606.12	109,675	89,165	454,047	38.31	11,852
1999	149,527.95	54,757	44,517	254,539	39.21	6,492
2000	7,113,595.82	2,338,950	1,901,555	12,325,637	40.11	307,296
2001	101,049.52	29,385	23,890	178,209	41.02	4,344
2002	490,409.35	123,779	100,632	880,187	41.94	20,987
2003	2,385,075.16	510,883	415,345	4,354,805	42.86	101,605
2004	965,895.14	169,804	138,050	1,793,740	43.78	40,972
2005	392,940.24	53,833	43,766	742,114	44.71	16,598
2006	832,626.80	81,597	66,338	1,598,916	45.65	35,026
2007	679,089.21	39,930	32,463	1,325,715	46.59	28,455
2008	4,270,168.89	83,695	68,043	8,472,295	47.53	178,252
	43,707,937.49	28,690,702	23,325,393	64,090,483		2,075,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.9	4.75

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1947	217,452.75	198,121	217,453			
1948	48,976.88	44,309	48,977			
1949	57,509.65	51,649	57,510			
1950	91,964.67	81,977	91,965			
1951	34,977.43	30,934	34,977			
1952	57,456.21	50,383	57,456			
1953	48,861.10	42,494	48,861			
1954	68,993.86	59,466	68,994			
1955	84,783.28	72,422	84,783			
1956	131,746.02	111,470	131,746			
1957	101,881.92	85,387	101,882			
1958	106,138.73	88,063	106,139			
1959	114,218.32	93,785	114,218			
1960	96,769.01	78,625	96,769			
1961	84,271.62	67,721	84,272			
1962	132,857.81	105,542	132,858			
1963	115,272.08	90,489	115,272			
1964	121,022.54	93,829	121,023			
1965	115,505.16	88,396	115,505			
1966	150,710.32	113,786	150,710			
1967	157,689.46	117,352	157,689			
1968	245,118.67	179,696	245,119			
1969	220,667.53	159,256	220,668			
1970	247,446.86	175,687	247,447			
1971	269,866.77	188,313	269,867			
1972	302,134.08	206,962	302,134			
1973	313,040.58	210,332	313,041			
1974	369,913.57	243,625	369,914			
1975	493,796.37	318,351	493,796			
1976	1,029,649.87	648,988	1,029,650			
1977	1,017,853.39	626,794	1,017,853			
1978	1,145,998.13	688,516	1,145,998			
1979	1,286,137.41	752,776	1,286,137			
1980	1,034,780.83	589,204	1,034,781			
1981	982,145.46	543,421	982,145			
1982	904,442.94	485,415	904,443			
1983	1,388,053.78	721,372	1,388,054			
1984	1,621,512.53	814,810	1,621,513			
1985	1,854,571.48	899,467	1,854,571			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1986	1,996,785.67	932,299	1,996,786			
1987	1,588,806.62	713,215	1,588,807			
1988	1,100,707.27	473,634	1,100,707			
1989	1,028,333.21	423,056	1,028,333			
1990	1,246,289.75	488,795	1,246,290			
1991	661,428.94	246,779	644,704	16,725	22.57	741
1992	904,181.05	319,447	834,548	69,633	23.28	2,991
1993	676,956.86	225,630	589,453	87,504	24.00	3,646
1994	838,094.34	262,575	685,971	152,123	24.72	6,154
1995	656,153.05	192,318	502,426	153,727	25.45	6,040
1996	703,520.76	191,709	500,835	202,686	26.19	7,739
1997	712,211.52	179,264	468,323	243,889	26.94	9,053
1998	2,132,962.34	492,288	1,286,092	846,870	27.69	30,584
1999	572,288.78	120,009	313,521	258,768	28.45	9,096
2000	1,501,189.77	282,674	738,479	762,711	29.22	26,102
2001	845,403.09	141,098	368,615	476,788	29.99	15,898
2002	517,150.37	75,142	196,307	320,843	30.77	10,427
2003	977,532.10	120,530	314,882	662,650	31.56	20,997
2004	612,240.13	62,081	162,185	450,055	32.35	13,912
2005	836,190.96	66,226	173,014	663,177	33.15	20,005
2006	8,250,319.84	467,793	1,222,099	7,028,221	33.96	206,956
2007	775,534.76	26,523	69,291	706,244	34.77	20,312
2008	1,384,167.37	15,780	41,225	1,342,942	35.59	37,734
	47,384,637.62	16,738,050	32,939,083	14,445,556		448,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.2 0.95

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L1.5						
NET SALVAGE PERCENT.. -15						
1946	3,006.59	3,388	3,458			
1948	60.86	68	70			
1968	49.85	46	57			
1969	748.35	688	861			
1973	1,949.94	1,705	2,242			
1974	4,958.16	4,276	5,702			
1975	18,020.52	15,315	20,724			
1976	10,465.04	8,761	12,035			
1977	10,330.85	8,512	11,880			
1978	1,622.98	1,316	1,866			
1979	6,943.80	5,534	7,985			
1980	15,277.77	11,956	17,569			
1981	21,804.64	16,763	25,075			
1982	28,773.82	21,690	33,090			
1983	21,841.10	16,150	25,117			
1984	18,282.98	13,246	21,025			
1985	20,367.79	14,452	23,423			
1986	116,149.10	80,677	133,571			
1987	60,948.87	41,389	70,091			
1988	123,356.56	81,924	141,860			
1989	130,343.46	84,541	149,895			
1990	259,952.97	164,420	298,946			
1991	238,675.54	147,120	274,477			
1992	213,473.36	128,025	245,494			
1993	211,127.56	122,855	242,797			
1994	242,235.72	136,221	278,571			
1995	9,456.05	5,122	10,874			
1996	462.75	240	532			
1997	5.96	3	7			
1998	274.01	128	315			
2000	2,029,415.19	814,506	2,333,827			
2001	3,557.93	1,293	4,092			
2002	5,467.48	1,767	6,288			
2003	1,303,809.16	365,099	1,499,381			
2004	496,389.40	116,453	570,848			
2005	278,446.97	51,875	320,214			
2006	562,664.31	76,354	568,557	78,507	17.64	4,451
2007	650,898.62	53,894	401,312	347,221	18.56	18,708
2008	866,649.66	23,920	178,116	818,531	19.52	41,933
	7,988,265.67	2,641,692	7,942,244	1,244,259		65,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.1 0.81

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -5						
1947	8,534.03	6,882	7,019	1,942	5.80	335
1948	267.27	214	218	63	5.91	11
1949	429.44	342	349	102	6.02	17
1950	275.95	219	223	67	6.14	11
1951	487.35	384	392	120	6.26	19
1952	1,104.14	863	880	279	6.39	44
1953	5,211.55	4,045	4,126	1,346	6.52	206
1954	2,519.03	1,941	1,980	665	6.65	100
1955	9,897.88	7,570	7,721	2,672	6.79	394
1956	53,798.97	40,808	41,622	14,867	6.94	2,142
1957	32,968.48	24,800	25,294	9,323	7.09	1,315
1958	23,422.49	17,461	17,809	6,785	7.25	936
1959	36,091.04	26,663	27,195	10,701	7.41	1,444
1960	9,171.93	6,711	6,845	2,786	7.58	368
1961	17,687.71	12,815	13,070	5,502	7.75	710
1962	24,828.62	17,801	18,156	7,914	7.93	998
1963	9,211.92	6,535	6,665	3,008	8.11	371
1964	8,568.34	6,010	6,130	2,867	8.30	345
1965	11,073.98	7,679	7,832	3,796	8.49	447
1966	3,939.58	2,699	2,753	1,384	8.69	159
1967	16,904.88	11,438	11,666	6,084	8.89	684
1968	50,746.68	33,889	34,565	18,719	9.10	2,057
1969	16,205.70	10,679	10,892	6,124	9.31	658
1970	21,631.95	14,055	14,335	8,379	9.53	879
1971	17,420.67	11,158	11,380	6,912	9.75	709
1972	17,474.72	11,024	11,244	7,104	9.98	712
1973	32,575.88	20,222	20,625	13,580	10.22	1,329
1974	29,813.80	18,207	18,570	12,734	10.46	1,217
1975	44,777.19	26,893	27,429	19,587	10.70	1,831
1976	43,007.83	25,379	25,885	19,273	10.95	1,760
1977	20,566.82	11,912	12,149	9,446	11.21	843
1978	24,565.47	13,960	14,238	11,556	11.47	1,007
1979	23,657.27	13,175	13,438	11,402	11.74	971
1980	95,386.47	52,041	53,079	47,077	12.01	3,920
1981	65,957.25	35,209	35,911	33,344	12.29	2,713
1982	134,653.65	70,241	71,641	69,745	12.58	5,544
1983	124,999.52	63,682	64,952	66,297	12.87	5,151
1984	123,621.27	61,422	62,647	67,155	13.17	5,099
1985	173,710.99	84,048	85,724	96,673	13.48	7,172

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -5						
1986	102,801.80	48,401	49,366	58,576	13.79	4,248
1987	265,525.12	121,446	123,867	154,934	14.11	10,980
1988	213,115.85	94,521	96,405	127,367	14.44	8,820
1989	254,750.45	109,456	111,638	155,850	14.77	10,552
1990	163,341.96	67,849	69,202	102,307	15.11	6,771
1991	188,441.36	75,505	77,010	120,853	15.46	7,817
1992	219,431.45	84,604	86,291	144,112	15.82	9,109
1993	123,873.17	45,836	46,750	83,317	16.19	5,146
1994	248,091.17	87,943	89,696	170,800	16.56	10,314
1995	472,147.24	159,633	162,816	332,939	16.95	19,642
1996	423,536.64	136,082	138,795	305,918	17.35	17,632
1997	267,110.48	81,111	82,728	197,738	17.77	11,128
1998	319,752.85	91,187	93,005	242,735	18.21	13,330
1999	181,182.44	48,017	48,974	141,268	18.69	7,558
2000	509,467.64	124,320	126,798	408,143	19.19	21,269
2001	231,194.92	51,173	52,193	190,562	19.73	9,658
2002	179,040.01	35,342	36,047	151,945	20.30	7,485
2003	506,772.56	87,053	88,789	443,322	20.91	21,201
2004	609,421.17	88,049	89,804	550,088	21.56	25,514
2005	460,002.10	53,323	54,386	428,616	22.24	19,272
2006	467,895.25	40,089	40,888	450,402	22.96	19,617
2007	415,079.52	22,140	22,582	413,251	23.73	17,415
2008	305,501.67	5,774	5,889	314,888	24.55	12,826
	8,464,644.53	2,539,930	2,590,568	6,297,311		351,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.9	4.16

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1923	159.46	177	183			
1928	16.57	18	19			
1931	48.91	51	56			
1934	19.24	20	22			
1937	289.36	289	333			
1948	110.05	99	127			
1954	117.76	99	135			
1956	332,408.60	271,068	382,270			
1957	2,203.26	1,773	2,534			
1959	2,553,490.44	1,996,242	2,862,797	73,717	14.41	5,116
1961	3,567.33	2,705	3,879	223	15.33	15
1962	5,227.23	3,900	5,593	418	15.81	26
1963	18,561.05	13,623	19,537	1,808	16.28	111
1964	175,725.74	126,768	181,797	20,288	16.77	1,210
1965	22,724.95	16,109	23,102	3,032	17.26	176
1966	3,070.06	2,136	3,063	468	17.77	26
1968	7,339.44	4,916	7,050	1,390	18.79	74
1969	18,901.28	12,405	17,790	3,946	19.32	204
1970	4,262.05	2,739	3,928	973	19.85	49
1971	24,453.96	15,380	22,056	6,066	20.39	297
1972	12,863.88	7,913	11,348	3,445	20.93	165
1973	19,576.41	11,761	16,866	5,647	21.49	263
1974	8,352.94	4,899	7,026	2,580	22.05	117
1975	230,388.44	131,758	188,953	75,994	22.62	3,360
1976	52,978.46	29,512	42,323	18,602	23.20	802
1977	31,654.84	17,157	24,605	11,798	23.79	496
1979	15,810.83	8,089	11,600	6,582	24.98	263
1980	44,431.40	22,038	31,605	19,491	25.59	762
1981	136,916.57	65,784	94,340	63,114	26.20	2,409
1982	475,807.54	221,060	317,021	230,158	26.82	8,582
1983	6,897.14	3,093	4,436	3,496	27.45	127
1984	69,923.27	30,219	43,337	37,075	28.09	1,320
1985	82,134.59	34,155	48,981	45,474	28.73	1,583
1986	87,280.55	34,859	49,991	50,382	29.37	1,715
1987	20,538.95	7,863	11,276	12,344	30.02	411
1988	112,288.62	41,090	58,927	70,205	30.68	2,288
1989	266,079.36	92,899	133,226	172,765	31.34	5,513
1990	499,193.78	165,850	237,844	336,229	32.00	10,507
1991	245,662.42	77,408	111,010	171,502	32.67	5,250

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1992	6,994,814.46	2,084,210	2,988,951	5,055,086	33.34	151,622
1993	3,373,595.08	946,631	1,357,557	2,522,077	34.02	74,135
1994	4,309,016.44	1,134,284	1,626,669	3,328,700	34.70	95,928
1995	128,229.65	31,498	45,171	102,293	35.39	2,890
1996	734,911.48	167,677	240,464	604,684	36.07	16,764
1997	243,745.63	51,324	73,603	206,704	36.76	5,623
1998	5,278.94	1,017	1,458	4,613	37.46	123
1999	12,433.80	2,173	3,116	11,183	38.16	293
2000	198,794.81	31,183	44,719	183,895	38.86	4,732
2001	57,440.51	7,986	11,453	54,604	39.56	1,380
2002	377,111.08	45,580	65,366	368,312	40.27	9,146
2003	24,002.47	2,459	3,526	24,077	40.99	587
2004	5,227,594.69	439,458	630,225	5,381,509	41.71	129,022
2005	171,871.24	11,286	16,185	181,467	42.43	4,277
2006	586,451.07	27,584	39,558	634,861	43.16	14,709
2007	1,930,658.81	54,840	78,646	2,141,612	43.89	48,795
2008	1,312,705.87	12,379	17,753	1,491,859	44.63	33,427
	31,280,132.76	8,529,493	12,225,406	23,746,748		646,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.7	2.07

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1976	17,334.89	17,335	17,335			
1977	11,716.22	11,716	11,716			
1978	5,670.24	5,670	5,670			
1979	31,580.64	31,581	31,581			
1980	45,591.40	45,591	45,591			
1981	7,969.34	7,969	7,969			
1982	25,963.57	25,964	25,964			
1983	35,122.62	35,123	35,123			
1984	134,675.42	134,675	134,675			
1985	91,276.62	91,277	91,277			
1986	65,973.66	65,974	65,974			
1987	7,803.47	7,803	7,803			
1988	25,638.73	25,639	25,639			
	506,316.82	506,317	506,317			

AMORTIZABLE
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	110,321.42	107,563	107,331	2,990	0.50	2,990
1990	57,739.54	53,409	53,294	4,446	1.50	2,964
1991	1,973,496.59	1,726,810	1,723,085	250,412	2.50	100,165
1992	897,616.41	740,534	738,937	158,679	3.50	45,337
1993	99,705.86	77,272	77,105	22,601	4.50	5,022
1994	169,284.66	122,731	122,466	46,819	5.50	8,513
1995	69,999.74	47,250	47,148	22,852	6.50	3,516
1996	94,590.56	59,119	58,992	35,599	7.50	4,747
1999	27,351.32	12,992	12,964	14,387	10.50	1,370
2000	673,544.99	286,257	285,640	387,905	11.50	33,731
2001	107,252.45	40,220	40,133	67,119	12.50	5,370
2002	326,429.18	106,089	105,860	220,569	13.50	16,338
2003	11,939.04	3,283	3,276	8,663	14.50	597
2004	5,241.45	1,179	1,176	4,065	15.50	262
2005	262,896.22	46,007	45,908	216,988	16.50	13,151
2006	447,103.32	55,888	55,768	391,335	17.50	22,362
2007	85,387.81	6,404	6,390	78,998	18.50	4,270
2008	393,072.11	9,827	9,806	383,266	19.50	19,655
	5,812,972.67	3,502,834	3,495,279	2,317,693		290,360
	6,319,289.49	4,009,151	4,001,596	2,317,693		290,360

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	104,395.74	65,247	65,327	39,069	7.50	5,209
1997	258,647.75	148,722	148,905	109,743	8.50	12,911
1998	114,991.10	60,370	60,444	54,547	9.50	5,742
1999	18,420.26	8,750	8,761	9,659	10.50	920
2000	203,456.10	86,469	86,576	116,880	11.50	10,163
2001	118,186.66	44,320	44,375	73,812	12.50	5,905
2002	128,334.35	41,709	41,760	86,574	13.50	6,413
2003	143,074.77	39,346	39,394	103,681	14.50	7,150
2004	140,361.03	31,581	31,620	108,741	15.50	7,016
2005	166,045.49	29,058	29,094	136,951	16.50	8,300
2006	21,747.68	2,718	2,721	19,027	17.50	1,087
2007	99,855.94	7,489	7,499	92,357	18.50	4,992
2008	204,640.10	5,116	5,122	199,518	19.50	10,232
	1,722,156.97	570,895	571,598	1,150,559		86,040
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.4	5.00

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	25,752.14	25,752	25,752			
AMORTIZABLE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,189.26	3,770	3,676	513	0.50	513
2005	26,544.32	18,581	18,119	8,425	1.50	5,617
2007	8,115.52	2,435	2,374	5,742	3.50	1,641
	38,849.10	24,786	24,169	14,680		7,771
	64,601.24	50,538	49,921	14,680		7,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.9	12.03

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-R2						
NET SALVAGE PERCENT.. +25						
2004	185,954.25	72,118	102,021	37,445	3.38	11,078
2005	152,367.53	47,504	67,201	47,075	4.09	11,510
2006	9,547.25	2,189	3,097	4,063	4.86	836
	347,869.03	121,811	172,319	88,583		23,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.8	6.73

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R0.5						
NET SALVAGE PERCENT.. +25						
2004	1,424,047.89	360,462	467,814	600,222	5.30	113,249
2005	1,109,426.24	220,498	286,166	545,904	5.88	92,841
2006	984,856.19	140,342	182,138	556,504	6.48	85,880
2007	490,356.20	42,293	54,889	312,878	7.08	44,192
2008	3,368,397.50	97,768	126,885	2,399,413	7.69	312,017
	7,377,084.02	861,363	1,117,892	4,414,921		648,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.8	8.79

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1.5						
NET SALVAGE PERCENT.. +25						
1987	81,848.82	61,387	61,387			
2004	7,067,715.53	2,157,420	2,108,374	3,192,413	5.93	538,350
2005	290,514.67	71,467	69,842	148,044	6.72	22,030
2006	2,369,365.19	428,263	418,528	1,358,496	7.59	178,985
2007	341,971.98	37,959	37,096	219,383	8.52	25,749
2008	2,176,777.99	81,629	79,773	1,552,810	9.50	163,454
	12,328,194.18	2,838,125	2,775,000	6,471,146		928,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	7.53

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +25						
2004	258,155.07	54,367	65,301	128,315	8.63	14,868
2005	0.53					
2006	108,054.32	13,915	16,714	64,327	9.94	6,472
	366,209.92	68,282	82,015	192,642		21,340
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.0	5.83

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. +25						
1934	25.43	19	19			
1947	1,065.78	799	799			
1950	281.41	211	211			
1951	350.23	263	263			
1952	389.24	292	292			
1959	778.16	584	584			
1962	2,921.99	2,191	2,191			
1963	605.66	454	454			
1964	990.01	743	743			
1969	6,959.54	5,183	5,220			
1970	333.67	245	250			
1971	2,275.26	1,650	1,706			
1972	795.42	569	597			
1973	1,389.71	981	1,042			
1974	1,962.33	1,367	1,472			
1976	249.64	169	187			
1978	801.71	528	601			
1983	108.10	66	81			
1984	58,252.49	34,624	43,689			
1986	2,106.92	1,200	1,580			
1987	5,923.50	3,294	4,443			
1988	4,294.92	2,327	3,221			
1990	11,708.61	5,985	8,781			
1991	14,979.10	7,409	11,234			
1992	16,027.28	7,645	12,020			
1993	16,942.02	7,764	12,707			
1994	3,738.85	1,639	2,804			
2003	11,032.84	2,176	5,669	2,606	14.74	177
2004	479,027.46	78,321	204,059	155,212	15.64	9,924
2005	47,724.46	6,139	15,994	19,799	16.57	1,195
2006	40,997.27	3,797	9,893	20,855	17.53	1,190
2007	28,191.83	1,575	4,104	17,040	18.51	921
2008	35,883.66	673	1,753	25,160	19.50	1,290
	799,114.50	180,882	358,663	240,672		14,697

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 16.4 1.84

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	5,781.52	5,782	5,782			
1969	2,737.79	2,738	2,738			
1970	2,528.67	2,529	2,529			
1971	4,814.75	4,815	4,815			
1972	6,968.67	6,969	6,969			
1973	4,250.05	4,250	4,250			
1974	1,577.61	1,578	1,578			
1975	3,722.45	3,722	3,722			
1976	1,666.69	1,667	1,667			
1977	9,266.82	9,267	9,267			
1978	12,974.52	12,975	12,975			
1979	572.47	572	572			
1980	2,251.10	2,251	2,251			
1981	3,310.64	3,311	3,311			
1982	17,085.93	17,086	17,086			
1983	21,148.74	21,149	21,146			
	100,658.42	100,661	100,658			

AMORTIZABLE
SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

1984	5,193.44	5,090	5,069	124	0.50	124
1985	6,982.87	6,564	6,537	446	1.50	297
1986	1,394.92	1,255	1,250	145	2.50	58
1987	4,770.06	4,102	4,085	685	3.50	196
1988	1,680.50	1,378	1,372	309	4.50	69
1989	20,448.06	15,949	15,883	4,565	5.50	830
1990	6,846.36	5,066	5,045	1,801	6.50	277
1991	13,654.80	9,558	9,519	4,136	7.50	551
1992	9,367.17	6,182	6,156	3,211	8.50	378
1993	61,703.89	38,256	38,098	23,606	9.50	2,485
1994	47,824.77	27,738	27,624	20,201	10.50	1,924
1995	2,372.66	1,281	1,276	1,097	11.50	95
1996	1,275.53	638	635	641	12.50	51
1997	7,666.46	3,527	3,512	4,154	13.50	308
1998	5,014.26	2,106	2,097	2,917	14.50	201

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	15,687.76	5,961	5,937	9,751	15.50	629
2000	15,588.51	5,300	5,278	10,311	16.50	625
2001	1,283.17	385	383	900	17.50	51
2002	10,837.55	2,818	2,807	8,031	18.50	434
2003	8,428.51	1,854	1,846	6,583	19.50	338
2004	4,083.04	735	732	3,351	20.50	163
2005	2,407.66	337	336	2,072	21.50	96
2006	8,789.96	879	875	7,915	22.50	352
	263,301.91	146,959	146,352	116,952		10,532
	363,960.33	247,620	247,010	116,952		10,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	2.89

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1901	2,491.05	2,491	2,491			
1956	18,360.20	18,360	18,360			
1957	3,842.84	3,843	3,843			
1958	968.27	968	968			
1959	79,697.50	79,698	79,698			
1960	7,444.50	7,445	7,445			
1961	4,143.26	4,143	4,143			
1962	4,505.98	4,506	4,506			
1963	24,097.21	24,097	24,097			
1964	6,294.79	6,295	6,295			
1965	37,847.40	37,847	37,847			
1966	11,735.48	11,735	11,735			
1967	6,185.81	6,186	6,186			
1968	6,987.77	6,988	6,988			
1969	21,201.41	21,201	21,201			
1970	39,968.81	39,969	39,969			
1971	21,043.77	21,044	21,044			
1972	13,416.30	13,416	13,416			
1973	11,879.81	11,880	11,880			
1974	6,662.78	6,663	6,663			
1975	3,479.80	3,480	3,480			
1976	17,191.27	17,191	17,191			
1977	14,149.89	14,150	14,150			
1978	11,617.21	11,617	11,617			
1979	20,119.99	20,120	20,120			
1980	16,023.52	16,024	16,024			
1981	18,702.58	18,703	18,703			
1982	23,452.96	23,453	23,453			
1983	15,887.86	15,888	15,888			
1984	60,941.65	60,942	60,942			
1985	37,290.79	37,291	37,291			
1986	25,581.92	25,582	25,582			
1987	31,451.21	31,451	31,451			
1988	59,703.33	59,703	59,702			
	684,368.92	684,370	684,369			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	55,507.00	54,119	53,738	1,769	0.50	1,769
1990	68,655.76	63,507	63,060	5,596	1.50	3,731
1991	55,356.77	48,437	48,096	7,261	2.50	2,904
1992	47,979.35	39,583	39,304	8,675	3.50	2,479
1993	163,689.00	126,859	125,966	37,723	4.50	8,383
1994	137,636.00	99,786	99,084	38,552	5.50	7,009
1995	61,979.81	41,836	41,541	20,439	6.50	3,144
1996	29,918.12	18,699	18,567	11,351	7.50	1,513
1997	28,521.93	16,400	16,285	12,237	8.50	1,440
1998	42,420.15	22,271	22,114	20,306	9.50	2,137
1999	22,278.89	10,582	10,508	11,771	10.50	1,121
2000	65,922.58	28,017	27,820	38,103	11.50	3,313
2001	36,645.85	13,742	13,645	23,001	12.50	1,840
2002	47,628.10	15,479	15,370	32,258	13.50	2,389
2003	34,293.54	9,431	9,365	24,929	14.50	1,719
2004	51,201.92	11,520	11,439	39,763	15.50	2,565
2005	87,763.78	15,359	15,251	72,513	16.50	4,395
2006	135,045.83	16,881	16,762	118,284	17.50	6,759
2007	90,348.27	6,776	6,728	83,620	18.50	4,520
2008	133,621.73	3,341	3,317	130,305	19.50	6,682
	1,396,414.38	662,625	657,960	738,456		69,812
	2,080,783.30	1,346,995	1,342,329	738,456		69,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	3.36

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1965	2,519.60	2,520	2,520			
1966	7,683.13	7,683	7,683			
1967	5,366.09	5,366	5,366			
1968	2,920.00	2,920	2,920			
1969	8,251.75	8,252	8,252			
1970	10,739.81	10,740	10,740			
1971	9,616.16	9,616	9,616			
1972	6,654.70	6,655	6,655			
1973	25,311.79	25,312	25,312			
1974	2,360.41	2,360	2,360			
1975	8,907.10	8,907	8,907			
1976	22,069.41	22,069	22,069			
1977	37,482.07	37,482	37,482			
1978	3,103.77	3,104	3,104			
1979	5,276.28	5,276	5,276			
1980	4,899.82	4,900	4,900			
1981	12,817.66	12,818	12,818			
1982	25,662.09	25,662	25,662			
1983	74,952.28	74,952	74,952			
1984	54,534.01	54,534	54,534			
1985	40,131.02	40,131	40,131			
1986	41,755.84	41,756	41,756			
1987	29,631.18	29,631	29,631			
1988	32,410.88	32,411	32,411			
	475,056.85	475,057	475,057			

AMORTIZABLE
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	83,837.52	81,742	81,310	2,528	0.50	2,528
1990	111,170.53	102,833	102,289	8,882	1.50	5,921
1991	145,105.10	126,967	126,295	18,810	2.50	7,524
1992	258,270.46	213,073	211,946	46,324	3.50	13,235
1993	272,439.75	211,141	210,024	62,416	4.50	13,870
1994	86,749.00	62,893	62,560	24,189	5.50	4,398
1995	124,428.57	83,989	83,545	40,884	6.50	6,290

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	119,466.94	74,667	74,272	45,195	7.50	6,026
1997	85,289.97	49,042	48,783	36,507	8.50	4,295
1998	175,120.47	91,938	91,452	83,668	9.50	8,807
1999	46,122.68	21,908	21,792	24,331	10.50	2,317
2000	124,955.65	53,106	52,825	72,131	11.50	6,272
2001	87,711.27	32,892	32,718	54,993	12.50	4,399
2002	25,785.77	8,380	8,336	17,450	13.50	1,293
2003	129,776.69	35,689	35,500	94,277	14.50	6,502
2004	131,701.45	29,633	29,476	102,225	15.50	6,595
2005	44,495.13	7,787	7,746	36,749	16.50	2,227
2006	135,091.51	16,886	16,797	118,295	17.50	6,760
2007	47,734.03	3,580	3,561	44,173	18.50	2,388
2008	166,790.35	4,170	4,148	162,642	19.50	8,341
	2,402,042.84	1,312,316	1,305,375	1,096,669		119,988
	2,877,099.69	1,787,373	1,780,432	1,096,669		119,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	4.17

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1953	6,656.04	5,658	5,658			
1963	11,492.80	9,769	9,769			
1964	1,012.70	861	861			
1965	4,758.48	4,045	4,045			
1966	4,290.40	3,647	3,647			
1967	1,609.77	1,368	1,368			
1970	1,641.89	1,396	1,396			
1973	4,845.39	4,021	4,119			
1974	753.90	618	641			
1976	3,318.96	2,645	2,815	6	0.81	6
1978	4,002.25	3,098	3,297	105	1.16	91
1979	1,402.51	1,069	1,138	54	1.34	40
1980	2,189.19	1,642	1,747	114	1.53	75
1981	231.84	171	182	15	1.72	9
1982	2,927.54	2,121	2,257	231	1.92	120
1983	3,119.33	2,219	2,361	290	2.12	137
1984	1,798.77	1,256	1,337	192	2.32	83
1988	2,259.22	1,446	1,539	381	3.21	119
1990	4,002.18	2,434	2,590	812	3.70	219
1993	6,449.16	3,605	3,836	1,646	4.45	370
1994	16,070.87	8,722	9,281	4,379	4.70	932
1995	408.68	215	229	118	4.94	24
1996	1,647.95	843	897	504	5.18	97
1998	1,474.03	704	749	504	5.70	88
2002	1,785.05	654	696	821	7.40	111
2004	4,654,042.94	1,262,735	1,343,693	2,612,243	8.85	295,169
2005	562,890.29	121,815	129,625	348,832	9.69	35,999
2006	851,994.51	134,845	143,490	580,705	10.58	54,887
2007	1,143,898.94	110,649	117,743	854,571	11.52	74,182
2008	354,866.50	11,613	12,358	289,279	12.50	23,142
	7,657,842.08	1,705,884	1,813,364	4,695,802		485,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.7	6.35

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1923	481.99	482	482			
1924	303.51	304	304			
1927	789.90	790	790			
1929	853.96	854	854			
1945	1,087.32	1,087	1,087			
1955	8,978.78	8,979	8,979			
1956	1,650.48	1,650	1,650			
1957	109.38	109	109			
1958	849.96	850	850			
1959	39,176.39	39,176	39,176			
1961	826.27	826	826			
1962	835.43	835	835			
1963	12,961.08	12,961	12,961			
1964	42,979.11	42,979	42,979			
1965	27,472.48	27,472	27,472			
1966	5,880.93	5,881	5,881			
1967	12,189.74	12,190	12,190			
1968	19,369.24	19,369	19,369			
1969	5,315.54	5,316	5,316			
1970	21,103.59	21,104	21,104			
1971	3,528.61	3,529	3,529			
1972	8,211.97	8,212	8,212			
1973	304,820.83	304,821	304,821			
1974	1,599.98	1,600	1,600			
1975	12,299.82	12,300	12,300			
1976	21,351.41	21,351	21,351			
1977	257,841.83	257,842	257,842			
1978	131,618.19	131,618	131,618			
1979	175,340.75	175,341	175,341			
1980	51,333.14	51,333	51,333			
1981	12,961.23	12,961	12,961			
1982	7,239.51	7,240	7,240			
1983	91,337.90	91,338	91,338			
1984	30,423.94	30,424	30,424			
1985	449,112.26	449,112	449,112			
1986	56,392.99	56,393	56,393			
1987	276,565.35	276,565	276,565			
1988	117,171.75	117,172	117,172			

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	73,896.01	73,896	73,896			
1990	480,481.15	480,481	480,481			
1991	632,944.03	632,944	632,944			
1992	896,201.50	896,202	896,202			
1993	5,902,223.33	5,902,223	5,902,224			
	10,198,112.56	10,198,112	10,198,113			
AMORTIZABLE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,309,796.60	3,199,580	3,146,813	162,984	0.50	162,984
1995	1,657,708.73	1,491,938	1,467,333	190,376	1.50	126,917
1996	955,726.88	796,407	783,273	172,454	2.50	68,982
1997	1,905,684.33	1,461,088	1,436,992	468,692	3.50	133,912
1998	1,053,980.26	737,786	725,618	328,362	4.50	72,969
1999	5,653,760.54	3,580,527	3,521,477	2,132,284	5.50	387,688
2000	7,610,619.86	4,312,938	4,241,810	3,368,810	6.50	518,278
2001	745,687.48	372,844	366,695	378,992	7.50	50,532
2002	1,406,523.28	609,447	599,396	807,127	8.50	94,956
2003	1,121,146.51	411,124	404,344	716,803	9.50	75,453
2004	2,360,716.21	708,215	696,535	1,664,181	10.50	158,493
2005	1,411,932.02	329,404	323,971	1,087,961	11.50	94,605
2006	5,362,137.25	893,868	879,127	4,483,010	12.50	358,641
2007	3,432,385.57	343,239	337,578	3,094,808	13.50	229,245
2008	5,466,564.35	182,037	179,035	5,287,529	14.50	364,657
	43,454,369.87	19,430,442	19,109,997	24,344,373		2,898,312
	53,652,482.43	29,628,554	29,308,110	24,344,373		2,898,312
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	5.40

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1963	2,960.72	2,961	2,961			
1968	575.79	576	576			
1969	174.88	175	175			
1970	2,338.68	2,339	2,339			
1971	112.47	112	112			
1972	245.07	245	245			
1973	149.41	149	149			
1974	340.21	340	340			
1975	1,622.31	1,622	1,622			
1976	2,712.35	2,712	2,712			
1977	2,188.42	2,188	2,188			
1979	3,838.03	3,838	3,838			
1980	1,452.85	1,453	1,453			
1981	2,518.30	2,518	2,518			
1982	1,782.90	1,783	1,783			
1983	1,495.32	1,495	1,495			
1984	7,786.86	7,787	7,787			
1985	2,011.27	2,011	2,011			
1988	1,090.06	1,090	1,092			
	35,395.90	35,394	35,396			
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	9,708.02	9,465	9,379	329	0.50	329
1990	10,239.22	9,471	9,385	854	1.50	569
1991	14,465.00	12,657	12,543	1,922	2.50	769
1992	6,223.23	5,134	5,088	1,135	3.50	324
1993	14,780.24	11,455	11,351	3,429	4.50	762
1994	3,174.82	2,302	2,281	894	5.50	163
1995	445.97	301	298	148	6.50	23
1997	998.37	574	569	429	8.50	50
2000	5,836.54	2,481	2,459	3,378	11.50	294
2001	2,671.58	1,002	993	1,679	12.50	134
2003	1,962.31	540	535	1,427	14.50	98
2005	4,947.42	866	858	4,089	16.50	248

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	13,972.23	1,747	1,731	12,241	17.50	699
2007	29,070.10	2,180	2,160	26,910	18.50	1,455
2008	94,401.45	2,360	2,339	92,062	19.50	4,721
	212,896.50	62,535	61,969	150,926		10,638
	248,292.40	97,929	97,365	150,926		10,638
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	4.28